Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2013

Volume III

Additional Information and Analyses

Canada

© Minister of Public Works and Government Services Canada 2013
This document is available in alternative formats
on the Receiver General for Canada website at
www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

Also available in PDF format from the
Government of Canada Publications
www.publications.gc.ca
P51-1/2013-3E-PDF
ISBN 978-1-100-22061-1

Cette publication est également disponible en français

Catalogue No. P51-1/2013-3E
ISBN 978-0-660-20255-6

Volume III

2012-2013

Public Accounts of Canada

Table of contents

Section

Introduction

1. Financial Statements of Revolving Funds
2. Supplementary Information Required by the *Financial Administration Act*
3. Professional and Special Services
4. Acquisition of Land, Buildings and Works
5. Acquisition of Machinery and Equipment
6. Transfer Payments
7. Public Debt Charges
8. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
9. Federal-Provincial Shared-Cost Programs
10. Other Government-Wide Information
11. Other Miscellaneous Information
12. Index

This page has been intentionally left blank.

Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the Accounts of Canada, maintained by the Receiver General; and
- The detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses.

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

This page has been intentionally left blank.

Section 1

2012-2013

Public Accounts of Canada

Financial Statements of Revolving Funds

Table of Contents

Page

Canadian Grain Commission 1.2
Canadian Intellectual Property Office 1.12
Canadian Pari Mutuel Agency 1.20
CORCAN 1.27
Defence Production 1.36
Geomatics Canada 1.37
National Film Board 1.44
Optional Services 1.55
Passport Canada 1.62
Real Property Disposition 1.69
Real Property Services 1.74
Translation Bureau 1.81

Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on Special Revenue Spending Authorities and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Departmental Audit Committee. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2013 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

May 24, 2013

Statement of Authority (Used) provided (unaudited) for the year ended as at March 31 (in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(13,988)	(19,680)	989	1,952
Add: items not requiring use of funds	4,310	20,923	2,438	4,144
Operating source (use) of funds	(9,678)	1,243	3,427	6,096
Less: items requiring use of funds				
Net capital acquisitions	4,753	4,180	3,307	1,831
Net other assets and liabilities	1,021	1,911		3,167
Authority provided (used)	(15,452)	(4,848)	120	1,098

Reconciliation of Unused Authority (Unaudited) as at March 31 (in thousands of dollars)

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(29,070)	(33,979)
Add: PAYE charges against the appropriation after March 31	(3,728)	(3,606)
Less: amounts credited to the appropriation after March 31	59	120
Net authority used, end of year	(32,857)	(37,705)
Authority limit	2,000	2,000
Unused authority carried forward	34,857	39,705

Canadian Grain Commission Revolving Fund — *Continued*

Independent auditors' report

The Chief Commissioner, Commissioners and the
Departmental Audit Committee
Canadian Grain Commission Revolving Fund

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations, accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2013, and the results of its operations, statement of accumulated surplus and its cash flows for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our independent auditors' report is intended solely for the information and use of the Canadian Grain Commission and the Treasury Board of Canada and should not be used by parties other than the Canadian Grain Commission or the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants

Winnipeg, Canada
May 21, 2013

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Accounts receivable (Note 3)	7,754	6,334
Other assets	260	194
Total current assets	8,014	6,528
Tangible capital assets, net (Note 4)	7,974	6,237
	15,988	12,765
Liabilities and Net Liabilities		
Current		
Accounts payable and accrued liabilities	2,971	2,359
Salaries payable (Note 5)	17,407	991
Vacation and overtime payable	2,760	2,582
Deferred revenue	126	127
Current portion of employee severance benefits (Note 6)	1,739	
Total current liabilities	25,003	6,059
Employee severance benefits (Note 6)	10,318	11,268
Total liabilities	35,321	17,327
Contingent liabilities (Note 10)		
Net liabilities		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority (Note 8)	(29,070)	(33,979)
Accumulated surplus	4,796	24,476
Total net liabilities	(19,333)	(4,562)
	15,988	12,765

The accompanying notes are an integral part of the financial statements.

Approved by:

Elwin Hermanson
Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Operations
for the year ended as at March 31
(in thousands of dollars)

	2013												2012
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget internal services	Actual internal services	Budget total	Actual total	Actual total
	(unaudited)		(unaudited)		(unaudited)		(unaudited)		(unaudited)		(unaudited)		
Revenue													
Service fees	25,561	30,534	10,853	13,314							36,414	43,848	45,406
Special appropriations (Note 7)	3,291	4,158	438		6,666	6,981	692	1,514	15,709	14,147	26,796	26,800	30,408
Parliamentary appropriations (Note 7)					4,340	4,075	457	474	655	903	5,452	5,452	5,332
Contract revenue	934	1,468									934	1,468	1,485
License fees and producer cars.							300	418			300	418	515
Total revenue	29,786	36,160	11,291	13,314	11,006	11,056	1,449	2,406	16,364	15,050	69,896	77,986	83,146
Expenses													
Salaries and employee benefits	33,469	41,985	11,182	14,370	7,169	9,268	3,135	3,844	10,492	11,514	65,447	80,981	64,721
Rent	2,327	2,336	553	561	972	966	184	184	637	661	4,673	4,708	4,184
Travel	1,483	1,200	387	308	291	266	174	181	1,045	704	3,380	2,659	3,123
Repairs and supplies	1,201	1,221	240	220	897	1,018	61	71	369	445	2,768	2,975	3,275
Amortization	1,403	1,140	135	113	958	776	190	174	325	271	3,011	2,474	2,403
Professional and special services	178	186	33	32	59	69	60	96	2,031	1,789	2,361	2,172	1,786
Communications	147	163	81	89	129	142	64	56	775	750	1,196	1,200	1,155
Other	635	281	207	90	(66)	14	46	6	226	106	1,048	497	547
Total expenses	40,843	48,512	12,818	15,783	10,409	12,519	3,914	4,612	15,900	16,240	83,884	97,666	81,194
Net results	(11,057)	(12,352)	(1,527)	(2,469)	597	(1,463)	(2,465)	(2,206)	464	(1,190)	(13,988)	(19,680)	1,952

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Accumulated Surplus for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Accumulated surplus, beginning of year	24,476	22,524
Net results for the year	(19,680)	1,952
Accumulated surplus, end of year	4,796	24,476

The accompanying notes are an integral part of the financial statements.

Statement of Cash Flows for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Financial resources provided by		
Operating transactions		
Net results for the year	(19,680)	1,952
Non-cash items included in net gain (loss)		
Amortization (Note 4)	2,474	2,403
Provision for employee severance benefits (Note 6)	789	(1,387)
Gain on disposal of tangible capital assets	(31)	(39)
	(16,448)	2,929
Changes in non-cash working capital		
Accounts receivable	(1,420)	(779)
Other assets	(66)	82
Accounts payable and accrued liabilities	612	(884)
Salaries payable	16,416	513
Vacation and overtime payable	178	
Deferred revenue	(1)	1
Net financial resources provided (used) by operating transactions	(729)	1,862
Capital transactions		
Acquisition of tangible capital assets	(4,180)	(1,829)
Net financial resources used in capital transactions	(4,180)	(1,829)
Net financial resources provided (used) by and change in the accumulated net charge against the Fund's authority during the year	(4,909)	33
Accumulated net charge against the Fund's authority, beginning of year	33,979	33,946
Accumulated net charge against the Fund's authority, end of year	29,070	33,979

The accompanying notes are an integral part of the financial statements.

Notes to the financial statements (in thousands of dollars)

1. Authority and objectives

The Canadian Grain Commission Revolving Fund ("CGC", the "Revolving Fund" or the "Fund") derives its authority from the *Canada Grain Act* ("CGA"). The CGC's mandate as set out in the Act is to, in the interest of producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

The CGC is funded by a combination of an ongoing appropriation, special appropriation and authority to re-spend fees collected. A revolving fund was set up for the CGC in 1995 with the expectation that the CGC would be largely self-funded through fees for service. However, the CGC's user fees have not increased since 1991, operating costs have continually increased, and annual grain volumes can fluctuate considerably from year to year. As a result, overall cost recovery has continued to fall from the early 1990s to today. This has caused the CGC to rely on special government appropriations since 1999 to fund operations on an annual basis (Note 7).

In the fall of 2012, two initiatives were announced that will impact the future services and organizational structure of the CGC. Firstly, Bill C-45, containing proposed amendments to the *Canadian Grain Act*, was introduced in Parliament. Secondly, on November 1, 2012, the CGC launched consultations on new CGC user fees that reflect an updated *Canada Grain Act* and streamlined CGC operations. Bill C-45 received Royal Assent on December 14, 2012. It is planned that the amendments to the *Canada Grain Act* will come into force on August 1, 2013. The new user fees are proposed to take effect August 1, 2013 concurrent with changes to the *Canadian Grain Act*. In response to both the legislative changes and restructured user fees, the CGC is currently in the process of adjusting the CGC's workforce (Note 5), organizational design, and operations.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector, except employee vacation, severance liabilities and employee termination benefits which are based on management's estimate of the liabilities rather than based on actuarial valuations.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements (in thousands of dollars) — *Continued*

The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as weighing and inspection activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenues. Deferred revenue is primarily received for licensing fees which cover a 12 month period.

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary and special appropriation

The ongoing Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Fund.

The special appropriation received to maintain cost recovery levels has been recorded as revenue of the Fund.

Accumulated net charge against the Fund's authority ("ANCAFA")

The accumulated net charge against the Fund's authority is the amount of the Revolving Fund's non lapsing authority that has been used since its inception.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due.

Non financial assets

Non financial assets and tangible capital are accounted for as assets by the CGC because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the CGC unless they are sold.

Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All tangible capital assets and leasehold improvements with a cost equal to or greater than $10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years (term of the lease)

Vacation pay

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment and are recorded in the accounts at year end based on employee records.

Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

Employee termination benefits

Employees affected by the changes to the legislation are entitled to termination benefits. The CGC is demonstrably committed to the continued implementation of legislative change and restructured user fees for August 1, 2013. The obligation relating to the workforce adjustment cost is based on management's best estimate of the liability up to March 31, 2013.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements (in thousands of dollars) — *Continued*

Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components subject to measurement uncertainty include salaries payable related to unsettled labour contracts, the useful life of tangible capital assets and the liabilities for employee vacation, severance benefits and employee termination benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2013	2012
Receivables from related parties	59	10
Outside parties	7,697	6,330
	7,756	6,340
Less: allowance for doubtful accounts	(2)	(6)
	7,754	6,334

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements (in thousands of dollars) — *Continued*

4. Tangible capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Decrease	Closing balance	2013	2012
Scientific equipment	14,489	2,056	33	16,512	11,893	1,367	33	13,227	3,285	2,596
Office equipment and furniture	701			701	691	3		694	7	10
Operational equipment	1,207	606	38	1,775	429	181	38	572	1,203	778
Motor vehicles	289	42	39	292	225	24	39	210	82	64
Computer equipment and software	8,786	690	816	8,660	7,020	762	816	6,966	1,694	1,766
Leasehold improvements	5,995	889	20	6,864	4,972	209	20	5,161	1,703	1,023
	31,467	4,283	946	34,804	25,230	2,546	946	26,830	7,974	6,237

5. Salaries payable

With the legislative changes to the Canada Grain Act, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded at March 31, 2013 an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs.

The CGC will continue to accrue costs as benefits to employees accumulate.

	2013	2012
Expense for the year	16,045	
Benefits paid during the year	(158)	
Employee termination benefits, end of year	15,887	
Other salary costs	1,520	991
Salaries payable	17,407	991

6. Employee severance benefits

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently funded through a monthly salary accrual based on a calculation of the actual severance liability owed per employee.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. As collective agreements are negotiated, it is expected that severance benefits will continue ceasing to accumulate and employees are being given the option to liquidate immediately.

	2013	2012
Employee severance benefits, beginning of year	11,268	12,655
Expense for the year	1,630	1,568
Benefits paid during the year	(841)	(2,955)
Employee severance benefits, end of year	12,057	11,268
Current portion of employee severance benefits	(1,739)	
Long term portion of employee severance benefits	10,318	11,268

7. Parliamentary and special appropriation

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

Appropriation authorities provided and used:

	2013	2012
Total appropriation funds provided	32,252	35,740
Current year appropriation funds provided and used	32,252	35,740

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements (in thousands of dollars) — *Continued*

Total current year appropriation funds provided and used consists of:

	2013	2012
Special appropriation	26,800	30,408
Parliamentary appropriation	5,452	5,332
Current year appropriation funds provided and used	32,252	35,740

8. Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is comprised of the following amounts:

	2013	2012
Provision for employee severance benefits	12,057	11,268
Resources included in working capital	(486)	(391)
Resources available for operational purposes	17,499	23,102
Total accumulated net charge against the Fund's authority	29,070	33,979

The resources included in working capital excludes the obligation associated with employee termination benefits as the CGC is working with Treasury Board to secure funding for this purpose for the next fiscal year.

9. Lease commitments

Operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum annual lease payments over the next five years and thereafter are estimated as follows:

2014	4,796
2015	5,444
2016	4,817
2017	4,807
2018	4,285
Thereafter	16,369

10. Contingent liabilities

Claims have been made against the CGC in the normal course of operations. Management believes that these claims are without merit. The outcome of these actions is not presently determinable and, accordingly, no provision for these claims has been made in these financial statements.

11. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arm's length in the normal course of business and on normal trade terms.

Services provided by other government departments

During the year, the CGC paid rent and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations as follows:

	2013	2012
Employer's contribution to employee benefit plans	13,035	13,151
Rent	4,522	3,996
Professional and special services		
Audit and accounting services	138	138
Consulting services	192	144
Legal services	503	266
Translation services	406	278
Other	232	204
	19,028	18,177

Included in accounts payable and receivable at year end are the following amounts with related parties:

	2013	2012
Accounts receivable	59	10
Accounts payable	2,386	1,435

12. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation and overtime payable and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits which are based on management's best estimate and which approximates fair value. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Canadian Grain Commission Revolving Fund — *Concluded*

Notes to the financial statements (in thousands of dollars) — *Concluded*

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. The CGC performs services to various organizations. For the year ended March 31, 2013, five large integrated organizations accounted for 81 percent of the CGC's receivable balances (2012 five organizations, 88 percent).

13. Insurance

In accordance with the Government's policy of self insurance, the CGC does not carry its own insurance.

14. Income taxes

The CGC is not subject to income taxes.

15. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

Management report

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2013 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

Sylvain Laporte
Commissioner of Patents, Registrar of Trade-marks and Chief Executive Officer

Susan Bincoletto
Chief Financial Officer

May 23, 2013

Statement of Authority provided (Used) (Unaudited) for the year ended as at March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(688)	11,503	(6,642)	5,474
Add: items not requiring the use of funds	2,724	2,081	3,624	3,553
Operating source of funds	2,036	13,584	(3,018)	9,027
Less: items requiring use of funds				
Net capital acquisitions	2,000	860	12,612	746
Net other assets and liabilities	10,898	2,270	889	3,294
Authority provided (used)	(10,862)	10,454	(16,519)	4,987

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(176,008)	(167,912)
Add: PAYE charges against the appropriation account after March 31	14,013	16,693
Less: amounts credited to the appropriation account after March 31	1,497	1,434
Other items	5,102	5,487
Net authority provided, end of year	(168,594)	(158,140)
Authority limit	5,000	5,000
Unused authority carried forward	173,594	163,140

Canadian Intellectual Property Office Revolving Fund — *Continued*

Independent auditors' report

To the Deputy Minister of Industry Canada

We have audited the accompanying financial statements of the Canadian Intellectual Property Office, which comprise the financial position as at March 31, 2013, the statements of operations and net liabilities and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Entity to comply with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation of these financial statements in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements are prepared, in all material respects, in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Deputy Minister of Industry Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 23, 2013

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Financial Position as at March 31 (in thousands of dollars)

	2013	2012
Assets		
Current		
Petty cash	2	2
Accounts receivable		
Government of Canada	16	25
Outside parties	1,481	1,409
Unbilled revenues	7,943	6,960
Prepaid expenses	401	582
	9,843	8,978
Capital assets (Note 3)	4,155	5,376
Unbilled revenues	525	1,128
	14,523	15,482

	2013	2012
Liabilities		
Current		
Deposit accounts	4,910	4,135
Accounts payable		
Government of Canada	6,411	10,371
Outside parties	7,602	6,322
Deferred revenues	40,946	42,448
	59,869	63,276
Employee termination benefits (Note 4)	11,762	11,374
Deferred revenues	38,571	39,918
	50,333	51,292
Contractual obligations (Note 6)		
Contingencies (Note 10)		
Net Liabilities (Note 5)	(95,679)	(99,086)
	14,523	15,482

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Revenues	149,024	145,438
Expenses		
Salaries and employee benefits	95,499	96,225
Professional services	28,338	27,488
Amortization of capital assets	2,081	3,072
Accommodation	8,181	8,718
Materials and supplies	913	901
Information	153	93
Communications	13	694
Travel	436	396
Freight and postage	408	406
Repairs and maintenance	821	921
Training	577	440
Rentals	101	129
Loss on disposal of capital assets		481
	137,521	139,964
Net results of operations	11,503	5,474
Net liabilities, beginning of year	(99,086)	(92,335)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(8,096)	(12,225)
Net liabilities, end of year	(95,679)	(99,086)

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results	11,503	5,474
Add: Amortization of capital assets	2,081	3,072
Loss on disposal of capital assets		481
	13,584	9,027
Changes in working capital (Note 7)	(4,272)	7,970
Changes in other assets and liabilities		
Unbilled revenues	603	(418)
Employee termination benefits	388	(4,005)
Deferred revenues	(1,347)	397
	(356)	(4,026)
Net financial resources provided by operating activities	8,956	12,971
Investing activities		
Acquisition of capital assets	(860)	(746)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	8,096	12,225
Accumulated net charge against the Fund's authority account, beginning of year	167,912	155,687
Accumulated net charge against the Fund's authority account, end of year (Note 5)	176,008	167,912

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to financial statements (tabular amounts in thousands of dollars)

1. Authority and purpose

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state of the art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of $15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from $15 million to $5 million. The Fund has continuing non lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

Pursuant to Treasury Board decision #833200 (Budget 2006 Spending Restraint), dated November 30, 2006 and effective in 2006 2007, the Fund transferred $50 million of its accumulated surplus to the Accumulated Net Charge Against the Fund's Authority ("ANCAFA").

The Fund is not subject to income taxes.

2. Significant accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- services received without charge from other government departments are not reported as expenses;
- vacation pay and employee termination benefits liability are based on management's estimates rather than based on actuarial valuations; and
- contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

Revenue recognition

Fees received for processing patent, trade mark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending of the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Leasehold improvements	5 years
Software	3 years
Hardware	3 5 years
Equipment	10 years
Furniture	10 years
Systems	Estimated useful life, beginning in the year of deployment

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them. In Budget 2012, the Government of Canada announced that it was eliminating the accumulation of termination benefits for voluntary resignation and retirement for federal government employees. As part of the implementation of this measure, collective agreements are providing three options to address the balances accumulated to date. These include:

(1) a single payment at the rate of pay of the employee's substantive position as of the coming into force of the collective agreement, or

(2) a single payment at the time of the employee's termination of employment from the core public administration, based on the rate of pay of the employee's substantive position at the date of termination of employment from the core public administration, or

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to financial statements (tabular amounts in thousands of dollars) — *Continued*

(3) a combination of (1) and (2).

With the introduction of options (1) and (3), the Fund has been and will be required to draw down on the Employee Termination Benefit liability as the collective agreements come into force.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Revenues, the estimated useful lives of capital assets and salary related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 2012	Acquisitions	Transfers	Disposals	Balance at March 31, 2013
Leasehold improvements	22,132		302		22,434
Software	10,658			35	10,623
Hardware	1,609	78		1,389	298
Equipment	79		(79)		
Furniture	391		79		470
Systems	21,651				21,651
Assets under Development					
Systems under development	411	782	(302)		891
Other assets under Development					
	56,931	860		1,424	56,367

Accumulated amortization	Balance at April 1, 2012	Amortization	Transfers	Disposals	Balance at March 31, 2013
Leasehold improvements	22,090	62			22,152
Software	9,058	810		35	9,833
Hardware	1,547	22		1,389	180
Equipment	18	8			26
Furniture	106	39			145
Systems	18,736	1,140			19,876
Assets under Development					
Systems under development					
Other assets under Development					
	51,555	2,081		1,424	52,212
Net Total	5,376				4,155

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to financial statements (tabular amounts in thousands of dollars) — *Continued*

4. Employee termination benefits

As a result of the elimination of the accumulation of termination benefits and the subsequent introduction of the three options to address the accumulated balances, which were summarized in Note 2, the Fund was required to pay out $5,022,066 during fiscal year 2011 2012. The Employee Termination Benefit liability had been adjusted accordingly.

	2013	2012
Employee termination benefits beginning of year	11,374	15,379
Benefits paid during the year		
For Retirement and Departures from the Public Service	(589)	(897)
For Employees who Opted to Cash out their Accumulated Balances as per the New Collective Agreements	(343)	(5,022)
Expense for the year	1,320	1,914
Employee termination benefits end of year	11,762	11,374

5. Net liabilities

Accumulated Net Charge Against the Fund's Authority ("ANCAFA")

The accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of $9,448,000 upon establishment of the Revolving Fund.

	2013	2012
Accumulated surplus, beginning of year	68,826	63,352
Net results of operations	11,503	5,474
Accumulated surplus, end of year	80,329	68,826
ANCAFA, end of year	(176,008)	(167,912)
Net liabilities	(95,679)	(99,086)

6. Contractual obligations

The Fund is engaged in contractual obligations for:

Information Technology Services with Shared Services Canada:

2014	5,107
2015	5,107
	10,214

Operating leases for its office premises:

2014	5,752
2015	514
	6,266

The preceding amounts represent only the leases for office premises that were signed and in force as at March 31, 2013. CIPO management expects to enter into negotiations to renew most or all of the leases that are currently in place.

Searching Services and Access to on line databases:

2014	2,062
2015	287
2016	299
	2,648

Translation:

2014	1,009

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2013	2012
Accounts receivable	(63)	25
Unbilled revenues (short term)	(983)	1,107
Prepaid expenses	181	(27)
Deposit accounts	775	(434)
Accounts payable	(2,680)	7,061
Deferred revenues (short term)	(1,502)	238
	(4,272)	7,970

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

Canadian Intellectual Property Office Revolving Fund — *Concluded*

Notes to financial statements (tabular amounts in thousands of dollars) — *Concluded*

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

Steve Suttie
Acting Executive Director,
Canadian Pari-Mutuel Agency

Matt Shea
Director General,
Finance and Resource Management Services
Deputy Chief Financial Officer

Pierre Corriveau
Assistant Deputy Minister, Corporate Management
Chief Financial Officer

May 28, 2013

Statement of Authority provided (Used) (Unaudited) for the year ended as at March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	300	1,454	(1,419)	949
Add: items not requiring use of funds	448	464	150	374
Operating source (use) of funds	748	1,918	(1,269)	1,323
Less: items requiring use of funds				
Net capital acquisitions	700	498	150	450
Net other assets and liabilities		180		619
Authority provided (used)	48	1,240	(1,419)	254

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(3,855)	(2,021)
Add: PAYE charges against the appropriation after March 31	1,046	456
Less: amounts credited to the appropriation after March 31	105	108
Net authority provided, end of year	(2,914)	(1,673)
Transfer from Treasury Board – paylist requirements (Vote 30) (Note 1)	503	503
Less: refund to Treasury Board	(51)	
Authority limit (Note 1)	2,000	2,000
Unused authority carried forward	5,366	4,176

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Independent Auditor's Report

To the Assistant Deputy Minister, Corporate Management,
Agriculture and Agri Food Canada

We have audited the accompanying financial statements of the Canadian Pari Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net assets (liabilities), and cash flow for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari Mutuel Agency Revolving Fund as at March 31, 2013 and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the information and use of the Canadian Pari Mutuel Agency Revolving Fund and the Treasury Board of Canada for reporting on the use of the Fund's authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2013

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Cash in transit	49	79
Accounts receivable		
Government of Canada	56	30
Outside parties (Note 3)	312	288
Accountable advances to employees	1	1
	418	398
Long term		
Capital assets (Note 4)		
At cost	4,906	4,473
Less: accumulated amortization	(2,958)	(2,581)
	1,948	1,892
	2,366	2,290

	2013	2012
Liabilities		
Current		
Accounts payable and accrued liabilities		
Government of Canada	55	27
Outside parties		
Accounts payable	898	430
Vacation pay	231	247
Current portion of the employee termination benefits liability (Note 5)	93	
	1,277	704
Long term		
Employee termination benefits liability (Note 5)	199	316
Net assets (Note 6)	890	1,270
	2,366	2,290

Contractual obligations (Note 7).
Economic dependence (Note 9).
The accompanying notes are an integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Statement of Operations and Net Assets (Liabilities) for the year ended March 31

(in thousands of dollars)

	2013	2012
Revenues		
Pari mutuel levy	10,671	11,218
Other revenues	58	19
	10,729	11,237
Operating expenses		
Salaries and employee benefits	3,657	4,091
Provision for employee termination benefits	22	(119)
Professional and special services		
Drug control	3,325	3,460
Drug research	285	278
Other	476	859
Transportation and telecommunications	429	567
Rentals	520	529
Amortization of capital assets	448	493
Utilities, materials and supplies	110	130
Other expenses	3	
	9,275	10,288
Net results	1,454	949
Net assets (liabilities), beginning of year	1,270	(137)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(1,834)	458
	(564)	321
Net assets, end of year	890	1,270

The accompanying notes are an integral part of these financial statements.

Statement of Cash Flow for the year ended as at March 31

(in thousands of dollars)

	2013	2012
Operating activities:		
Net results	1,454	949
Items not affecting the use of cash:		
Provision for employee termination benefits	22	(119)
Amortization of capital assets	448	493
Gain on disposal of capital assets	(6)	
	1,918	1,323
Changes in current assets and liabilities (Note 8)	460	(823)
Payment of employee termination benefits (Note 5)	(46)	(508)
Net financial resources provided by (used in) operating activities	2,332	(8)
Investing activities:		
Purchase of capital assets	(506)	(450)
Proceeds from disposal of capital assets	8	
Net financial resources used in investing activities	(498)	(450)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	1,834	(458)
Accumulated net charge against the Fund's authority, beginning of year	2,021	2,479
Accumulated net charge against the Fund's authority, end of year	3,855	2,021

The accompanying notes are an integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements

1. Authority and purpose

The Canadian Pari Mutuel Agency Revolving Fund ("CPMA" or the "Fund") was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board") for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

CPMA has a continuing non lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

CPMA's mandate is to regulate and supervise pari mutuel betting at racetracks across Canada, thereby ensuring that pari mutuel betting is conducted in a way that is fair to the betting public.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

On March 21, 2012, CPMA received an allotment transfer from the Treasury Board Vote 30 (Paylist Requirements) in the amount of $503,000. This increase in available authority is for the provision to eliminate the accumulation of severance for voluntary termination for CPMA employees that have opted for the immediate cash out of accumulated severance pay. CPMA is to repay Treasury Board over 10 years, starting in the fiscal year ended March 31, 2013.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employees' vacation pay is based on management's estimates of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee vacation pay, employee termination benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

(c) Revenue recognition

Revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian racetracks.

(d) Capital assets

Capital assets are recorded at cost and are amortized from the year of the acquisition on a straight line basis over their estimated useful lives as follows:

Furniture and equipment	10 to 15 years
Electronic data processing equipment	3 to 5 years
Automotive	8 to 10 years
Buildings	20 to 25 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining of the occupancy instrument or useful life of the improvement

(e) Pension plan

Employees of CPMA are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against CPMA. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies.

(f) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

(g) Employee termination benefits

Employees of CPMA are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by CPMA employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government of Canada as a whole.

(h) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in CPMA's financial statements in regards to unused sick leave.

3. Accounts receivable outside parties

Outside parties accounts receivable are as follows:

	2013	2012
	(in thousands of dollars)	
Receivables	312	288
	312	288

4. Capital assets

	Cost				
	Opening balance	Acquisitions	Adjustments	Disposals	Closing balance
	(in thousands of dollars)				
Furniture and equipment	1,712	203		(60)	1,855
Electronic data processing equipment	750		743		1,493
Automotive	59				59
Buildings	575				575
Leasehold improvements	829			(13)	816
Land	98				98
Assets under construction	450	303	(743)		10
Total	4,473	506		(73)	4,906

	Accumulated amortization				
	Opening balance	Amortization	Adjustments	Disposals	Closing balance
	(in thousands of dollars)				
Furniture and equipment	1,022	117		(60)	1,079
Electronic data processing equipment	313	131			444
Automotive	53	3			56
Buildings	575				575
Leasehold improvements	618	197		(11)	804
Total	2,581	448		(71)	2,958
Net book value	1,892				1,948

5. Employee termination benefits liability

The Fund provides termination benefits to its employees based on eligibility, years of service and salary at termination of employment. These termination benefits are not pre funded and will be paid from future authorities.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non represented employees, the accumulation of termination benefits under the employee termination pay program ceased for these employees commencing in 2011. Employees subject to

Canadian Pari-Mutuel Agency Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding termination benefit liability.

	2013	2012
	(in thousands of dollars)	
Employee termination benefits liability, beginning of year	316	943
Employee termination benefits paid during the year	(46)	(508)
Provision for employee termination benefits	22	(119)
Employee termination benefits liability, end of year	292	316
Less: current portion of employee termination benefits liability	(93)	
Long term portion of employee termination benefits liability	199	316

6. Net assets

	2013	2012
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(3,855)	(2,021)
Accumulated surplus	4,745	3,291
	890	1,270

Accumulated net charge against the Fund's authority:

The accumulated net charge against the Fund's authority is the non lapsing authority amount that has been used since the inception of the Fund.

Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses and deficits including the absorption of the opening net assets upon establishment of the Fund.

7. Contractual obligations

CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between CPMA and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. CPMA is also engaged in contractual obligations for rental of equipment. Expected future payments are as follows:

	(in thousands of dollars)
2014	520
2015	141
2016	35
2017	29
2018 and thereafter	123

8. Changes in current assets and liabilities

	2013	2012
	(in thousands of dollars)	
Cash in transit	30	(25)
Accounts receivable		
Government of Canada	(26)	22
Outside parties — accounts receivable	(24)	(94)
Accounts payable and accrued liabilities		
Government of Canada	28	(182)
Outside parties — accounts payable	468	(526)
Outside parties — vacation pay	(16)	(18)
	460	(823)

9. Economic dependence

CPMA is funded solely by a federal levy on pari mutuel betting in Canada on horse racing, a significant portion of which is generated by the largest racetrack in Canada — the Woodbine Racetrack ("Woodbine") in Toronto, Ontario.

Woodbine generated $5,644,044 (2012 — $6,026,338) or 53 percent (2012 — 54 percent) of CPMA's total pari mutuel levy for the year ending March 31, 2013. As at March 31, 2013, $104,785 (2012 — $52,840) or 34 percent (2012 — 18 percent) of CPMA's accounts receivable were owed from this organization.

CORCAN Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Jacqueline Goudal, CMA
Comptroller

John Sargent
Chief Executive Officer

May 28, 2013

Statement of Authority (Used) provided (Unaudited) for the year ended March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results		(1,664)		(891)
Add: items not requiring use of funds	1,737	2,552	2,900	2,255
Operating source of funds	1,737	888	2,900	1,364
Less: items requiring use of funds				
Net capital acquisitions	2,301	638	2,000	2,494
Net other assets and liabilities	(2,301)	1,507	900	6,974
Authority provided (used)	1,737	(1,257)		(8,104)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority account	(10,322)	(10,261)
Add: PAYE charges against the appropriate account after March 31	10,122	11,059
Less: amounts credited to the appropriation account after March 31	283	2,538
Net authority provided, end of year	(483)	(1,740)
Authority limit	5,000	5,000
Unused authority carried forward	5,483	6,740

Independent auditors' report

To the Commissioner of Correctional Service of Canada

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2013, the statements of operations and net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the CORCAN Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the CORCAN Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2013

CORCAN Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012		2013	2012
Assets			Liabilities and Net Assets		
Current			Current		
Accounts receivable (Note 4)	1,819	4,184	Accounts payable (Note 7)	9,229	9,999
Inventories (Note 5)	12,655	11,644	Deferred revenue	597	761
Other	4	28	Vacation pay and salary accrual	2,083	2,310
	14,478	15,856		11,909	13,070
Long term			Long term		
Capital assets (Note 6)	10,880	12,325	Employee termination benefits (Note 8)	2,269	2,206
			Commitments and contingencies (Notes 9 and 13)		
			Net assets (Note 10)	11,180	12,905
	25,358	28,181		25,358	28,181

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund — *Continued*

Statement of Operations and Net Assets
Year ended March 31
(in thousands of dollars)

	2013	2012
Revenues (Notes 3 and 11)	68,609	67,720
Cost of goods sold (Note 11)	73,281	71,536
	(4,672)	(3,816)
Other revenues and expenses		
Training and correctional fees (Note 3)	17,952	19,695
Miscellaneous	398	150
	18,350	19,845
Expenses (Note 12)		
National/regional headquarters	9,180	9,006
Employment and employability programs	2,791	4,531
Selling and marketing	3,373	3,381
	15,344	16,918
Net results from continuing operations	(1,666)	(889)
Net result	(1,666)	(889)
Net assets, beginning of year	12,905	6,971
Net financial resources used (provided) and change in the ANCAFA account during the year	(59)	6,823
Net assets, end of year (Note 10)	11,180	12,905

The accompanying notes are an integral part of the financial statements.

Statement of Cash Flows
Year ended March 31
(in thousands of dollars)

	2013	2012
Operating activities		
Net results from continuing operations	(1,666)	(889)
Items not affecting cash:		
Termination benefits expense	469	56
Amortization (Note 6)	2,121	2,120
Loss on disposal of capital assets	(38)	79
	886	1,366
Changes in non cash working capital:		
Accounts receivable	2,365	(588)
Inventories	(1,011)	(3,784)
Other	24	(18)
Employee termination benefits	(406)	(3,898)
Accounts payable	(770)	2,083
Deferred revenue	(164)	548
Vacation pay and salary accrual	(227)	(38)
Net financial resources provided by (used in) operating activities	697	(4,329)
Investing activities		
Capital asset acquisitions	(678)	(2,517)
Proceeds on disposal of capital assets	40	23
Net financial resources used in investing activities	(638)	(2,494)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority	59	(6,823)
Accumulated net charge against the Fund's authority, beginning of year	10,263	17,086
Accumulated net charge against the Fund's authority, end of year (Note 10)	10,322	10,263

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund — *Continued*

Notes to financial statements

1. Authority and purpose

The CORCAN Revolving Fund ("CORCAN" or "the Fund") is a special operating agency within Correctional Service Canada ("CSC") financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund ("CRF") for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board's reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows:

Employee's vacation pay liability is based on management's estimates of the liability. Termination benefits liability is based on valuations provided by Treasury Board to management.

Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital and not as a reduction of the cost of capital assets.

Services received without charge from other government departments are not reported as expenses.

Recognition of revenues and expenses

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectibility is reasonably assured.

Revenues is accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenue that has been received but not yet earned are recorded as deferred revenue.

For construction contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

Net cash provided by government

CORCAN operates within the CRF, which is administered by the Receiver General for Canada. All cash received by CORCAN is deposited to the CRF and all cash disbursements made by CORCAN are paid from the CRF. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

Inventories

Raw materials, finished goods and work in progress inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for obsolete inventory on a site by site basis.

Capital assets

Capital assets with an initial cost of $10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Equipment	10 years
Office furniture and equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 years
Computer equipment	3 years

Pension plan

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to

Notes to the financial statements — *Continued*

operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the CRF for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Employee termination benefits

Employees of CORCAN, as stipulated under their collective agreement, are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the necessary services. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable and employee termination benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

3. Related party transactions

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops as well as maintenance of said facilities, financial systems, and human resource services. The cost of these services is not included as an expense in CORCAN's Statement of Operations and Net Assets.

The Correctional and Training fee's purpose is to offset salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, IT desktop and other telecommunication support and services, cheque issuance services and legal services provided by Public Works and Government Services Canada, Shared Services Canada and Justice Canada, are not included as an expense in CORCAN's Statement of Operations and Net Assets.

CORCAN entered into the following transactions with the CSC and other government departments:

	2013	2012
	(in thousands of dollars)	
Correctional Service of Canada		
Trade revenues	25,391	20,584
Training, correctional and other fees	17,952	19,695
Other Government Departments		
Trade revenues	37,069	39,846
	80,412	80,125

4. Accounts receivable

The accounts receivable consist of the following:

	2013	2012
	(in thousands of dollars)	
Government of Canada	283	2,538
Outside parties	1,727	1,852
	2,010	4,390
Allowance for doubtful accounts	(191)	(206)
	1,819	4,184

CORCAN Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

5. Inventories

Inventories consist of the following:

	2013	2012
	(in thousands of dollars)	
Raw materials	5,577	6,007
Work in progress	384	785
Finished goods	7,724	5,599
	13,685	12,391
Provision for obsolete inventory	(1,030)	(747)
	12,655	11,644

6. Capital assets

Capital assets consist of the following:

	Cost			
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	30,696	630	281	31,045
Leasehold improvements	1,343			1,343
Vehicle fleet	2,260	45	59	2,246
Other	111	3		114
	34,410	678	340	34,748

	Accumulated amortization			
	Opening balance	Amortization	Disposal and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	19,447	1,774	280	20,941
Leasehold improvements	739	135		874
Vehicle fleet	1,836	209	57	1,988
Other	62	3		65
	22,084	2,121	337	23,868

	2013 Net book value	2012 Net book value
	(in thousands of dollars)	
Equipment	10,104	11,298
Leasehold improvements	469	603
Vehicle fleet	258	424
Other	49	
	10,880	12,325

The amortization expense for the year was $2,121,000 (2012 – $2,120,000).

In April 2012, the Government of Canada announced it will close operations at three Correctional Service Canada sites, including Leclerc Institution. The decommissioning of this infrastructure is ongoing and will be completed by 2014-2015. The net book value of all fixed assets at the Leclerc Institution owned by CORCAN as of March 31, 2013, was $1,896,209. At this time, decisions have yet to be made with respect to possible future plans for the capital assets owned by CORCAN. It cannot therefore be determined whether the assets held at the site are impaired until future decisions are made.

7. Accounts payable

	2013	2012
	(in thousands of dollars)	
Government of Canada	2,642	1,812
Outside parties	6,587	8,187
	9,229	9,999

8. Employee future benefits

Pension benefits: CORCAN's employees participate in the Public Service Pension Plan (PSPP), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with *Canada/Quebec Pension Plans'* benefits and they are indexed to inflation.

Both the employees and CORCAN contribute to the cost of the Plan. The 2012-2013 expense amounts to $3,711,000 ($3,877,000 in 2011-2012). Effective January 2013, important changes were made to the *Public Service Superannuation Act* (the act governing the PSPP) through the *Jobs and Growth Act*, 2012, including:

- Contribution rates for all active and future public service pension plan members were increased effective January 2013 with the objective of reaching a more balanced cost sharing ratio for employer/employee contribution of 50:50 overtime; and
- The age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65.

CORCAN's responsibility with regards to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

CORCAN Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

Termination Benefits: following the ratification of new collective agreements, more than 100,000 unionized employees in the Core Public Administration have accepted the elimination of severance benefits for voluntary separation, namely for retirement or resignation. The Treasury Board has subsequently eliminated severance benefits for voluntary separation for approximately 13,000 executives and non-represented employees for a total of approximately 115,700 employees in the Core Public Administration. The Treasury Board Secretariat continues to have meaningful discussions on the elimination of severance benefits for the remaining employees.

Employees were given three payment options: a single and immediate cash out of their severance pay, a deferral of this payment to when they terminate their employment or a combination of both options.

As of March 31, 2013, 300 payments have been processed for CORCAN employees who have opted for an immediate single or partial severance payment.

Information about the termination benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year	2,206	6,048
Expenses for the year	469	56
Benefits paid during the year	(406)	(3,898)
Accrued benefit obligation, end of the year	2,269	2,206

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements for an amount of $4,853,512 relating to the Kingston warehouse ($3,944,304), the "340 Laurier" lease ($562,022) and other Minor commitments ($347,186). The lease for Kingston Warehouse was entered into in September 2006 and expires in August 2016. The amount paid during the year was $1,127,000 (2012 — $1,212,000). The lease for 340 Laurier was renewed starting March 2013 end expires in February 2018 and thereafter.

Going forward, the yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2014	1,493
2015	1,341
2016	1,287
2017	614
2018 and thereafter	119
	4,854

10. Net assets

The net assets consist of the following:

	2013	2012
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charge against the Fund's authority	(10,322)	(10,263)
Accumulated deficit	(9,040)	(7,374)
Net assets, end of year	11,180	12,905

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority represents the amount of the Fund's non-lapsing authority that has been used (provided) since inception of the Fund.

The accumulated deficit is an accumulation of each year's surpluses (losses).

CORCAN Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

11. Segmented information

Year ended March 31, 2013	Manufacturing	Construction	Textile	Services	Total
	(in thousands of dollars)				
Revenues	43,968	13,336	5,646	5,659	68,609
Cost of Goods Sold	46,655	13,406	6,352	6,868	73,281
Gross Margin	(2,687)	(70)	(706)	(1,209)	(4,672)
Identifiable assets:					
Financial Assets	730	311	100	647	1,788
Inventories	10,370		1,854	431	12,655
Capital assets net	7,051	145	117	3,002	10,315
Amortization of capital assets	1,339	96	31	463	1,929

Year ended March 31, 2012	Manufacturing	Construction	Textile	Services	Total
	(in thousands of dollars)				
Revenues	40,120	15,103	6,680	5,817	67,720
Cost of Goods Sold	42,512	15,027	6,653	7,344	71,536
Gross Margin	(2,392)	76	27	(1,527)	(3,816)
Identifiable assets:					
Financial Assets	2,723	309	98	856	3,986
Inventories	10,165		1,050	429	11,644
Capital assets, net	7,784	241	148	3,413	11,586
Amortization of capital assets	1,393	112	30	397	1,932

12. Expenses

The following table presents details of expenses by category:

	2013	2012
	(in thousands of dollars)	
Salaries and employee benefits	8,976	9,718
Transportation and communications	434	581
Information	49	71
Professional and special services	3,932	4,164
Rentals	1,325	1,270
Purchased repair and maintenance	70	61
Utilities, materials and supplies	442	516
Other expenditures	116	537
	15,344	16,918

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no claims exist as of March 31, 2013.

Defence Production Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2013.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pablo Sobrino
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 24, 2013

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited)
as at March 31
(in thousands of dollars)

	2013	2012
Joint authority limit (Note 1)	100,000	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

Defence Production Loan Account

Reconciliation of unused authority (unaudited)
as at March 31
(in thousands of dollars)

	2013	2012
Joint authority limit (Note 1)	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund	(100,000)	(100,000)
Unused authority carried forward		

Notes to the financial statements (unaudited)

1. Authority and purpose

The Defence Production Revolving Fund ("the Fund") was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a joint continuing non lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

Management report

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with Treasury Board of Canada Secretariat accounting standards which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Management and Services Sector (CMSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

Éric Trépanier, CPA CGA
Corporate Management and Services Sector
(Acting Deputy Chief Financial Officer)

Kami Ramcharan, CMA
for Assistant Deputy Minister,
Corporate Management and Services Sector
(Chief Financial Officer)

May 27, 2013

Statement of Authority provided (Unaudited)
for the year ended March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	100	(245)	100	(280)
Add: items not requiring use of funds				
Amortization of capital assets		7		14
Loss on disposal of capital assets		12		
Operating source (use) of funds	100	(226)	100	(266)
Less: items requiring use of funds				
Net other assets (liabilities)		(114)		182
Authority provided (used)	100	(112)	100	(448)

The accompanying notes are an integral part of the financial statements.

Reconciliation of Unused Authority (Unaudited)
as at March 31
(in thousands of dollars)

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority account	(1,762)	(2,328)
Add: PAYE charges against the appropriation account after March 31	449	930
Less: amounts credited to the appropriation account after March 31	684	711
Net authority provided, end of year	(1,997)	(2,109)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward (1)	6,997	7,109

(1) In addition to the drawdown authority of $5,000, the Fund has recorded a cash surplus of $1,997. As such the amount available for use in subsequent years is $6,997.

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund — *Continued*

Independent Auditor's Report

To the Assistant Deputy Minister and Chief Financial Officer,
Natural Resources Canada

We have audited the accompanying financial statements of Geomatics Canada Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, accumulated surplus and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the management of the Fund and the Treasury Board Secretariat for reporting on the use of the Fund authority. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and the Treasury Board Secretariat and should not be used by parties other than the management of the Fund and the Treasury Board Secretariat.

Deloitte & Touche LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2013

Geomatics Canada Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Accounts receivable		
Government of Canada	627	659
Outside parties (Note 4)	70	286
Inventory (Note 5)	19	13
Prepaid expenses	20	19
	736	977
Capital assets (Note 6)		
At cost	2,951	2,997
Less: accumulated amortization	2,922	2,949
	29	48
	765	1,025

	2013	2012
Liabilities		
Current		
Accounts payable and accrued liabilities		
Government of Canada	622	1,110
Outside parties		
Accounts payable	207	286
Vacation pay	17	34
	846	1,430
Long term		
Employee termination benefits liability	66	63
Net assets (liabilities) (Note 8)	(147)	(468)
Contingencies (Note 10)		
	765	1,025

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended as at March 31
(in thousands of dollars)

	2013	2012
Revenues		
Products	534	543
Services	1,817	2,230
	2,351	2,773
Cost of sales		
Products	124	140
Income before direct and indirect expenses	2,227	2,633
Direct expenses		
Salaries	464	517
Employee benefits	126	137
Transportation and communication	17	60
Information		9
Professional and special services	1,253	1,514
Rentals	45	61
Purchased repair and upkeep	13	31
Utilities, materials and supplies	103	119
Other expenditures	7	4
	2,028	2,452
Indirect expenses		
Loss on disposal of capital assets	12	
Corporate & sector services	355	368
Occupancy	72	78
Amortization of capital assets (Note 6)	7	14
Change in employee termination benefits liability	3	5
Inventory obsolescence adjustment	(5)	(4)
	444	461
Total expenses	2,472	2,913
Net results	(245)	(280)
Net assets (liabilities), beginning of year	(468)	383
Net financial resources used (provided) and change in the ANCAFA account during the year	566	(571)
Net liabilities, end of year	(147)	(468)

The accompanying notes are an integral part of the financial statements.

Statement of Accumulated Surplus for the year ended as at March 31
(in thousands of dollars)

	2013	2012
Balance, beginning of year	422	702
Net results for the year	(245)	(280)
Balance, end of year	177	422

Statement of Cash Flow for the year ended as at March 31
(in thousands of dollars)

	2013	2012
Operating activities		
Net results from continuing operations	(245)	(280)
Items not affecting cash		
Amortization of capital assets	7	14
Loss on disposal of capital assets	12	
	(226)	(266)
Changes in non cash working capital items (Note 3)	(343)	872
Changes in employee termination benefits liability	3	(35)
Net financial resources provided (used) by operating activities	(566)	571
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(566)	571
Accumulated net charge against the Fund's authority account, beginning of year	2,328	1,757
Accumulated net charge against the Fund's authority account, end of year (Note 8)	1,762	2,328

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund — *Continued*

Notes to the financial statements (in thousands of dollars)

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-1994*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with Treasury Board on February 9, 1995.

The Fund has received a continuing non lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian Public Sector Accounting Standards because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

(b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known. The most significant estimates used in the preparation of the financial statements are the amount of accrued liabilities, the estimated useful lives of capital assets and the allowance for doubtful accounts.

(c) Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi year contracts, revenues are recognized on a straight line basis over the term of the contract.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The costs for benefits earned, as these accrue to employees, are recorded in the accounts.

(h) Corporate and sector services

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

Geomatics Canada Revolving Fund — *Continued*

Notes to the financial statements (in thousands of dollars) — *Continued*

3. Information included in the Statement of Cash Flow

	2013	2012
Accounts receivable		
Government of Canada	32	900
Outside parties	216	(35)
Inventory	(6)	4
Prepaid expenses	(1)	3
Accounts payable and accrued liabilities		
Government of Canada	(488)	477
Outside parties	(96)	(371)
Deferred revenue		(106)
Total	(343)	872

4. Accounts receivable

Outside parties accounts receivable are as follows:

	2013	2012
Receivables	138	330
Allowance for doubtful accounts	(68)	(44)
Total	70	286

5. Inventory

	2013	2012
Topographic maps	307	317
Geographic maps	19	13
Provision for inventory obsolescence	(307)	(317)
Total	19	13

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
Computer equipment	1,307		(40)	1,267
Furniture	18		(6)	12
Mechanical equipment	398			398
Office equipment	5			5
Printing equipment	988			988
Scientific equipment	281			281
Total	2,997		(46)	2,951

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
Computer equipment	1,260	7	(28)	1,239
Furniture	18		(6)	12
Mechanical equipment	398			398
Office equipment	4			4
Printing equipment	988			988
Scientific equipment	281			281
Total	2,949	7	(34)	2,922

Geomatics Canada Revolving Fund — *Concluded*

Notes to the financial statements (in thousands of dollars) — *Concluded*

7. Information by activity

	2013		
	Products	Services	Total
Revenues			
Government departments	4	1,673	1,677
External customers	530	144	674
Total revenue	534	1,817	2,351
Cost of sales	124		124
Income before direct and indirect expenses	410	1,817	2,227
Direct expenses	436	1,592	2,028
Indirect expenses	127	317	444
Total expenses	563	1,909	2,472
Net results from continuing operations	(153)	(92)	(245)
Identifiable assets			
Financial assets	38	698	736
Capital assets (net)	1	28	29
Amortization of capital assets		7	7

	2012		
	Products	Services	Total
Revenues			
Government departments	28	1,534	1,562
External customers	515	696	1,211
Total revenue	543	2,230	2,773
Cost of sales	140		140
Income before direct and indirect expenses	403	2,230	2,633
Direct expenses	451	2,001	2,452
Indirect expenses	143	318	461
Total expenses	594	2,319	2,913
Net results from continuing operations	(191)	(89)	(280)
Identifiable assets			
Financial assets	74	903	977
Capital assets (net)	1	47	48
Amortization of capital assets		14	14

8. Net assets/liabilities

	2013	2012
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(1,762)	(2,328)
Accumulated surplus	177	422
Net assets (liabilities)	(147)	(468)

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada Departments, Agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements, which will become payable in future years can not be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are included in current operations as incurred.

National Film Board Revolving Fund

(Note: The annex mentioned in the Statement of Management Responsibility can be found on the National Film Board Web site).

Statement of Management Responsibility including internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2013, and all information contained in these statements rests with the management of the National Film Board (the "Board"). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the Board's Departmental Performance Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Board will be subject to periodic Core Control Audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the Treasury Board Policy on Internal Control.

In the interim, the Board has undertaken a risk based assessment of the system of ICFR for the year ended March 31, 2013, in accordance with the Treasury Board Policy on Internal Control, and the results and action plan are summarized in the annex.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Board which does not include an audit opinion on the annual assessment of the effectiveness of the Board's internal controls over financial reporting.

Tom Perlmutter
Government Film Commissioner

Luisa Frate, CPA, CA
Director General, Finance, Operations and Technology

July 9, 2013

Statement of Authority provided (Used) for the year ended as at March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Cost of operation	(70,435)	(66,278)	(68,786)	(71,970)
Add: items not requiring use of funds		629		7,344
Operating source (use) of funds	(70,435)	(65,649)	(68,786)	(64,626)
Less: items requiring use of funds				
Net capital acquisitions		2,514		2,278
Net other assets and liabilities		589		(51)
Authority provided (used)	(70,435)	(68,752)	(68,786)	(66,853)

Reconciliation of Unused Authority as at March 31
(in thousands of dollars)

	2013	2012
Credit balance in the accumulated net charge against the Fund's authority	3,972	4,546
Add: PAYE charges against the credit account after March 31	5,261	4,099
Net authority used, end of year	9,233	8,645
Authority limit	15,000	15,000
Unused authority carried forward	5,767	6,355

National Film Board Revolving Fund — *Continued*

Independent auditor's report

To the Minister of Canadian Heritage and Official Languages

Report on the Financial Statements

I have audited the accompanying financial statements of the National Film Board, which comprise the statement of financial position as at March 31, 2013, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Film Board as at March 31 2013, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by laws of the National Film Board.

René Béliveau, CPA auditor, CA
Principal,
for the Auditor General of Canada

Montréal, Canada
July 9, 2013

National Film Board Revolving Fund — *Continued*

Statements of Financial Position as at March 31 (in thousands of dollars)

	2013	2012
Liabilities		
Accounts payable and accrued liabilities (Note 4)	6,300	7,140
Accrued salaries	405	328
Vacation pay and accrual for salary revision	320	646
Deferred revenue	477	358
Lease obligation for tangible capital assets (Note 5)	65	446
Employee future benefits (Note 6)	5,838	5,923
Total net liabilities	13,405	14,841

	2013	2012
Financial assets		
Cash	3	134
Due from the Consolidated Revenue Fund	2,507	1,894
Accounts receivable (Note 7)	2,694	3,225
Deposits	255	89
Total net financial assets	5,459	5,342
Departmental net debt	7,946	9,499
Non financial assets		
Prepaid expenses	472	466
Inventories	156	240
Tangible capital assets (Note 8)	6,544	6,888
Total non financial assets	7,172	7,594
Departmental net financial position	(774)	(1,905)

Contractual obligations (Note 9)

Contingent liabilities (Note 10).

The accompanying notes form an integral part of these financial statements.

Approved by Board of Trustees:

Tom Perlmutter
Member

Anne Marie H. Happlin
Member

National Film Board Revolving Fund — *Continued*

Statement of Operations and Departmental Net Financial Position for the year ended as at March 31 (in thousands of dollars)

	2013 Planned results	2013	2012
Expenses (Note 11a)			
English programming			
Production of films and other forms of visual presentation			
Board's program	22,710	21,266	23,304
Sponsored production and pre sale	400	15	28
	23,110	21,281	23,332
French programming			
Production of films and other forms of visual presentation			
Board's program	16,816	14,858	16,986
Sponsored production and pre sale	476	282	793
	17,292	15,140	17,779
Distribution	6,662	5,445	6,224
Marketing, Accessibility and Outreach	14,093	14,455	16,483
Digital development and applications	5,272	5,934	4,426
Internal services	9,435	9,069	9,664
	35,462	34,903	36,797
Total Expenses	75,864	71,324	77,908
Revenues (Note 11b)			
Institutional and educational	3,145	1,636	2,286
Television	750	809	1,396
Stock shots	500	552	507
Home video	730	539	460
Theatrical	120	365	102
Sponsored production and pre sale	876	297	821
Miscellaneous	227	93	366
Total Revenues	6,348	4,291	5,938
Net cost of operations before government funding	69,516	67,033	71,970
Government funding			
Net cash provided by Government of Canada		67,551	67,902
Change in due from Consolidated Revenue Fund		613	(997)
Net cost of operations after government funding		(1,131)	5,064
Departmental net financial position Beginning of year		(1,905)	3,160
Departmental net financial position End of year		(774)	(1,905)

The accompanying notes form an integral part of the financial statements.

Statement of Change in Departmental Net Debt for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Net cost of operations after government funding	(1,131)	5,064
Change due to tangible capital assets		
Acquisition of tangible capital assets	2,132	1,949
Amortization of tangible capital assets	(2,466)	(3,066)
Proceeds from disposal of tangible capital assets		(13)
Loss on disposal of tangible capital assets	(10)	(54)
Total change due to tangible capital assets	(344)	(1,184)
Change due to inventories	(85)	(46)
Change due to prepaid expenses	6	(13)
Net increase (decrease) in departmental net debt	(1,554)	3,821
Department net debt - beginning of year	9,500	5,678
Department net debt - end of year	7,946	9,499

The accompanying notes form an integral part of the financial statements.

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net cost of operations before government funding	67,032	71,970
Non-cash items:		
Amortization of tangible capital assets	(2,466)	(3,066)
Loss on disposal of tangible capital assets	(10)	(54)
Variations in Statement of Financial Position		
Change in liability for vacation pay and accrual for salary revision	325	(377)
Net change in employee future benefits	85	(2,070)
Other changes in assets and liabilities	71	(781)
Cash used in operating activities	65,037	65,622
Capital investing activities		
Acquisition of tangible capital assets	2,132	1,679
Proceeds from disposal of tangible capital assets		(13)
Cash used in capital investing activities	2,132	1,666
Financing activities		
Lease payments for tangible capital assets	382	614
Cash used in financing activities	382	614
Net cash provided by Government of Canada	67,551	67,902

The accompanying notes form an integral part of the financial statements.

Notes to the Financial Statements

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act*, and is the agency responsible for administering the Act.

The National Film Board (the "Board") is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Official Languages. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

2. Significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian Public sector accounting standards.

Significant accounting policies are as follows:

Parliamentary authorities

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary authorities voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $15 million.

The Board is also financed in part by the Government of Canada through Parliamentary authorities. The authorities are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Financial reporting of authorities provided to the Board does not parallel financial reporting according to generally accepted accounting principles, since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides reconciliation between the two bases of reporting. The planned results amounts presented in the Statement of Operations and Departmental Net Financial Position are the amounts reported in the future oriented financial statements included in the 2012 2013 Report on Plans and Priorities.

Each year, the Board presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which, once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. The Board exercises expenditure initiation processes such that unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the entire period and appropriations are not exceeded.

Liquidity risk is the risk that the Department will encounter difficulty in meeting its obligations associated with financial liabilities. The Board's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Consistent with Section 32 of the *Financial Administration Act*, the Board's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged, unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement in entered into.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

The Board's risk of exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. The net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government.

Due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences between when a transaction affects the Board's authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF without further authorities to discharge its liabilities. This amount is not considered to be a financial instrument.

Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay is expensed as the benefits are earned by employees under their respective terms of employment.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and are shown in the Statement of Operations and Departmental Net Financial Position as follows:

Board's program

All costs incurred for unsponsored productions and co productions or other forms of visual presentation.

Sponsored production and pre sale

Part of costs incurred for film productions and co productions or other forms of visual presentation corresponding to sponsor's contribution. The excess of costs over the sponsor's contribution is charged to the Board's program.

Revenues

Revenues from the production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production and pre sale costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is recorded for external parties' accounts receivable where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board is not exposed to significant credit risk. The Board provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand . The Board's maximum exposure to credit risk is equal to the carrying value of its accounts receivable.

Inventory

Materials and supplies are valued at cost.

Film prints and other forms of visual presentation held for sale are valued at the lower of cost or net realizable value. The cost of other prints is expensed on a current basis.

Tangible capital assets

All tangible capital assets having an initial cost of $5,000 or more and leasehold improvements of $10,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight line basis over the estimated useful life of the assets, as follows:

Asset class	Amortization period
Technical equipment	from 4 to 10 years
Software and data processing equipment	from 5 to 10 years
Office furniture, equipment and other	from 5 to 10 years
Leasehold improvements	terms of the leases

National Film Board Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the Statement of Financial Position and in Note 8 as tangible capital assets to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain tangible capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Other financial assets and financial liabilities

Financial instruments of the Board are stated at cost or amortized cost. Financial assets consist of assets that could be used to reimburse existing liabilities of finance future operations.

The Board has the following financial assets:

- Cash
- Accounts receivable related to the sale of audiovisual products to external parties or other departments and agencies (net of allowances for doubtful accounts)
- Deposits related to production abroad
- Deferred revenue

Financial liabilities consist of accounts payable and accrued liabilities and accrued salaries.

Employee Future Benefits

Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the total Board's total obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Employees are entitled to severance benefits as provided for under collective agreements or conditions of employment. In 2012, the program for all employees was eliminated and, consequently, the severance benefits ceased to accumulate. The cost of severance was recorded in the periods in which the benefits were earned by employees. The obligation under severance benefits is calculated at present value using the most probable management assumptions regarding wage, the discount rate and the timing of retirement. These assumptions are reviewed annually.

Compensated absences

Employees are entitled to compensated absences as provided in their collective agreements or conditions of employment. This involves sick days that accumulate but do not vest, enabling the employees to be paid during their absence in recognition of prior service. As the employees render services, the value of the compensated absences attributed to those services is recorded as a liability and an expense. Management uses assumptions and its best estimates, such as the discount rate, the age of retirement, utilization rate of days in excess of the leave granted annually, probability of departure and salary review rate, to calculate the present value of the sick pay benefits obligation. These assumptions are reviewed annually.

Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of

National Film Board Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts, contingent liabilities, the liability related to employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Parliamentary authorities

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used:

	2013	2012
	(in thousands of dollars)	
Net cost of operations before government funding	67,032	71,970
Adjustments for items affecting net cost of operations but not affecting authorities:		
Add (less):		
Loss on disposal of tangible capital assets	(10)	(54)
Change in liability for vacation pay, accural for salary revision	325	(377)
Change in accrued liabilities not charged to authorities	683	(1,778)
Net change in employee future benefits	85	(2,070)
Amortization of tangible capital assets	(2,466)	(3,066)
	(1,383)	(7,345)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (less):		
Acquisition of tangible capital assets	2,132	1,679
Lease payments for tangible capital assets	382	614
Proceeds from disposal of tangible capital assets		(13)
	2,514	2,280
Current year authorities used	68,163	66,904

(b) Authorities provided and used:

	2013	2012
	(in thousands of dollars)	
Authorities provided		
Vote 75 – Main Estimates	66,782	66,782
Supplementary Estimates authorities	3,595	2,004
Less:		
Authorities available for future years	2,104	1,882
Frozen allotment	110	
Current year authorities used	68,163	66,904

4. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost and are due, mainly, within six months following the closing date.

The following table presents details of the Board's accounts payable and accrued liabilities.

	2013	2012
	(in thousands of dollars)	
Accounts payable – Other government departments and agencies	1,086	934
Accounts payable – External parties	3,876	4,428
Total accounts payable	4,962	5,362
Accrued liabilities	1,338	1,778
Total accounts payable and accrued liabilities	6,300	7,140

In Canada's Economic Action Plan 2012, the Government announced savings measures to be implemented by departments over the next three fiscal years, starting in 2012-2013. As a result, the Board has recorded as at March 31, 2013, an obligation for termination benefits in the amount of $584,852 (2012 — $1,777,695) as part of accrued liabilities to reflect the estimated workforce adjustment costs. Also, a provision for onerous contracts of $753,338 was recorded in accrued liabilities as March 31, 2013, following the closure of viewing posts and cinema facilities in Montreal.

5. Lease obligation for tangible capital assets

The Board has entered into agreements to lease technical, data processing and office equipment under capital leases. The assets have been capitalized using imputed interest rates varying from 6 percent to 8 percent. The related obligations are paid over a 3-5 years lease term. Payments totalled $381,978 for the year ended March 31, 2013 (2012 — payments of $612,449). Interest of $20,336 (2012 — $59,904) was charged to operations.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

The obligation related to the upcoming years includes the following:

	2013	2012
	(in thousands of dollars)	
2013		358
2014	45	63
2015	23	43
Total future minimum lease payments	68	464
Less: imputed interest	3	18
Balance of lease obligation for tangible capital assets	65	446

6. Employee future benefits

Pension benefits

The Board's eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with *Canada/Quebec Pension Plans* benefits and are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. The 2013 expense amounts to $3,805,736 (2012 — $3,629,990), which represents approximately 1.9 times (2012 — 2.0 times) the contributions by employees.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits and compensated absences

Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations and conditions of employment, the accumulation of severance benefits under the employees' severance pay program ceased commencing in 2012. Employees subject to these changes have the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. All these changes have been reflected in the calculation of the outstanding severance benefit obligation and the Board assumes that 75 percent of the benefits will be paid during the next year. To calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 3.17 percent, an estimated discount rate of 2.13 percent and a horizon of retirement estimated at 15 years.

In 2012, the Board assumed that the severance benefits would be mostly paid in fiscal 2013.

Compensated absences (sick days)

The Board provides its employees with sick leave benefits based on their salary and the entitlements accumulated over their years of service. These entitlements are accumulated but do not vest.

To calculate the obligation of sick leave, the Board uses an average daily wage of $273 (2012 — $266), a rate of salary increase of 3.17 percent (2012 — 1.75 percent), an average annual utilization rate of 2.13 percent (2012 — 2.37 percent), a discount rate of 2.13 percent (2.12 percent), a 5.20 percent (2012 — 5.01 percent) probability of employee departure and a retirement age assumption of 60 (2012 — age of 55).

Information about the severance and sick leave benefits, measured as at March 31, 2013, is as follows:

	Severance benefits	Sick leave	Total
	(in thousands of dollars)		
Balance as at March 31, 2011	3,853		3,853
Expenses for the year	2,239	941	3,180
Benefits paid during the year	(1,110)		(1,110)
Balance as at March 31, 2012	4,982	941	5,923
Expenses for the year	439	355	794
Benefits paid during the year	(879)		(879)
Balance as at March 31, 2013	4,542	1,296	5,838

National Film Board Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

7. Accounts receivable

The following table presents details of the Board's accounts receivable:

	2013	2012
	(in thousands of dollars)	
Receivables - Other government departments and agencies	160	146
Receivables - External parties	2,733	3,252
Subtotal	2,893	3,398
Allowance for doubtful accounts on receivables from external parties	(199)	(173)
Total accounts receivable	2,694	3,225

8. Tangible capital assets

(in thousands of dollars)

	Cost				Accumulated amortization				2013	2012
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance	Net book value	Net book value
Technical equipment	28,947	831	1,681	28,097	26,231	1,286	1,677	25,840	2,257	2,716
Software and data processing equipment	15,827	925	2,135	14,617	13,379	813	2,129	12,063	2,554	2,448
Office furniture, equipment and other	877		115	762	853	11	115	749	13	24
Collection	1			1					1	1
Leasehold improvements	6,111	376	74	6,413	4,412	356	74	4,694	1,719	1,699
Total	51,763	2,132	4,005	49,890	44,875	2,466	3,995	43,346	6,544	6,888

The above assets include equipment under capital leases for a total cost of $97,324 (2012 — $1,746,861) less accumulated amortization of $32,812 (2012 — $825,518). Current year amortization expense relating to property under capital lease amount to $276,696 (2012 — $332,060). No tangible capital acquisition under capital leases has occurred in 2013 (2012 — $269,973).

Disposals and write-offs of $4,005,409 for the year are mainly related to reorganization and relocation of several regional offices and the closure of viewing posts and cinema facilities in Montréal and Toronto.

The 2013 planned acquisitions of tangible capital assets amounted to $1,166,265 and the planned amortization expense amounted to $2,661,026.

National Film Board Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

9. Contractual obligations

The nature of the Board's activities can result in multi year contracts and obligations whereby the Board will be obligated to make future payments for the acquisition of goods or services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	Premises	Equipment	Total
	(in thousands of dollars)		
2014	6,237	908	7,145
2015	5,461	350	5,811
2016	1,166	248	1,414
2017	941	97	1,038
2018 2021	980		980
	14,785	1,603	16,388

Of the amount of $14,785,000 for leased premises, agreements totalling $102,000 have been signed with external parties and $14,683,000 with Public Works and Government Services Canada (PWGSC).

10. Contingent liabilities

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

11. Expenses by major object and types of revenues

a) Expenses

	2013	2012
	(in thousands of dollars)	
Salaries and benefits	39,937	43,329
Professional and special services	10,834	11,056
Rentals	8,819	7,919
Transportation and communication	3,203	3,106
Amortization of tangible capital assets	2,466	3,066
Materials and supplies	1,593	2,295
Cash financing in co productions	1,086	2,339
Repairs and upkeep	997	962
Contracted film production and laboratory processing	833	1,071
Royalties	704	1,067
Information	625	1,091
Loss on disposal of tangible capital assets	10	54
Miscellaneous	217	553
	71,324	77,908

b) Revenues

	2013	2012
	(in thousands of dollars)	
Royalties	2,100	2,470
Film prints	1,249	1,774
Stock shots	552	507
Sponsored production and pre sale	297	821
Miscellaneous	93	366
	4,291	5,938

12. Related party transactions

The Board is related as a result of common ownership to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2013, the Board leased premises from PWGSC for the amount of $6,759,685 (2012 — $6,822,647).

The Government has centralized some of its administrative activities for efficiency, cost effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by PWGSC and audit services provided by the Office of the Auditor General, are not included in the Board's Statement of Operations and Departmental Net Financial Position.

13. Accounting changes

In March 2011, the Public Sector Accounting Board (PSAB) approved new Section PS 3450, Financial Instruments, and Section PS 1201 to replace the current Section PS 1200, Financial Statement Presentation.

Section PS 3450 states, among others, that all financial instruments must be measured either at fair value, historical cost or amortized cost. Variations in fair value, if any, must be reported in the new statement of remeasurement gains and losses.

The two sections are effective on April 1, 2012, for government organizations and are required to be adopted in the same year. The Board has adopted these sections for the year ended March 31, 2013, which had no significant impact on its financial statements.

14. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

Optional Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment and with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pablo Sobrino
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 24, 2013

Statement of Authority provided (Used) (Unaudited)
for the year ended as at March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results		375		568
Items not requiring use of funds		83		(2,585)
Operating source (use) of funds		458		(2,017)
Items requiring use of funds				
Net other assets	6,500	(3,724)	(2,016)	1
Authority provided (used)	6,500	(3,266)	(2,016)	(2,016)

Reconciliation of Unused Authority (Unaudited)
as at March 31
(in thousands of dollars)

	2013	2012
Accumulated net charge against the Fund's authority (1)	17,390	15,201
Changes payable at year end against the appropriation account after March 31	(17,543)	(11,896)
Amounts credited to the appropriation account after March 31	772	580
Net authority provided, end of year	619	3,885
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	35,619	38,885

(1) Debit balance in the accumulated net charge against the Fund's authority

Optional Services Revolving Fund — *Continued*

Independent auditors' report

To the Chief of the Office of Audit and Evaluation,
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Optional Services Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Optional Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Optional Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Optional Services Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Cash in transit	138	
Accounts receivable (Note 3)	8,253	4,441
Other assets (Note 4)	50	36
	8,441	4,477

	2013	20112
Liabilities and Net Liabilities		
Current		
Accounts payable and accrued liabilities (Note 5)	16,139	10,360
Vacation pay and compensatory leave	102	109
	16,241	10,469
Long term		
Employee severance benefits (Note 6)	439	433
	16,680	10,902
Net Liabilities (Note 7)	(8,239)	(6,425)
	8,441	4,477

Contractual obligations (Note 8).
The accompanying notes form an integral part of the financial statements.

Optional Services Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended March 31
(in thousands of dollars)

	2013	20112
Revenues		
Vaccines and drugs	120,002	91,067
Travel and relocation related services	11,528	11,910
Communication procurement services	2,254	2,971
	133,784	105,948
Cost of sales	(128,912)	(101,069)
Gross margin	4,872	4,879
Operating expenses		
Salaries and employee benefits	2,411	2,494
Professional and special services	1,101	856
Corporate and administrative services	565	568
Occupancy costs	317	319
Employee severance benefits	83	6
Other expenses	18	25
Transportation and telecommunications	2	43
	4,497	4,311
Net results	375	568
Net liabilities, beginning of year	(6,425)	(6,042)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(2,189)	(951)
Net liabilities, end of year	(8,239)	(6,425)

The accompanying notes form an integral part of the financial statements.

Statement of Cash Flow for the year ended March 31
(in thousands of dollars)

	2013	2012
Operating activities		
Net results	375	568
Non cash items:		
Provision for employee severance benefits	83	6
	458	574
Variations in statement of financial position:		
(Increase) decrease in cash in transit	(138)	2
Increase in accounts receivable	(3,812)	(1,964)
(Increase) decrease in other assets	(14)	19
Increase in accounts payable and accrued liabilities	5,779	2,404
Decrease in vacation pay and compensatory leave	(7)	(28)
	1,808	433
Payments on provision for employee severance benefits	(77)	(56)
	1,731	377
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,189	951
Accumulated net charge against the Fund's authority account, beginning of year	15,201	14,250
Accumulated net charge against the Fund's authority account, end of year	17,390	15,201

The accompanying notes form an integral part of the financial statements.

Optional Services Revolving Fund — *Continued*

Notes to the financial statements

1. Authority and purpose

The Optional Services Revolving Fund ("the Fund") provides specialized services to Federal Departments, Agencies and provincial and territorial governments. The Fund procures vaccines and drugs and provides travel and relocation related services and communication procurement services. The Fund was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $35,000,000 at any time.

For fiscal year 2013, the Fund received authorization from Treasury Board to access its unused authority for a total amount of up to $6,500,000 requested as follows:

- $6,000,000 to temporarily fund transitory cash elements at year end;
- $500,000 to cover the planned deficit.

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting Standards superseded by the reporting requirements of the Receiver General of Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as the liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations, the Fund has not recorded a liability for sick leave, the statement of financial position does not segregate non-financial assets and the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

(b) Revenue

Vaccines and drugs revenue is recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

Travel and relocation related services revenue consists of rebates, commissions, and fees and are recognized when services are used.

Revenue earned on communication procurement services are recognized using the completed contract method.

(c) Employee future benefits

i) Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii) Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

iii) Vacation pay and compensatory leave

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

iv) Sick leave

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(d) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable and accrued liabilities, vacation pay and compensatory leave, and employee severance benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

Optional Services Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

(e) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for vacation pay and compensatory leave and the liability for employee severance benefits. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable — other government departments and agencies	772	580
Accounts receivable — external parties	7,481	3,861
	8,253	4,441

4. Other assets

	2013	2012
	(in thousands of dollars)	
Goods and Services Tax refundable advances	49	35
Other advances	1	1
	50	36

5. Accounts payable and accrued liabilities

	2013	2012
	(in thousands of dollars)	
Accounts receivable — other government departments and agencies	34	33
Accounts receivable — external parties and accrued liabilities	16,105	10,327
	16,139	10,360

6. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by the Fund.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation — Beginning of year	433	483
Payments on provisions for employee severance benefits:		
Retirements and departures from the Public Service	(77)	(52)
Employees who opted to cash out their accumulated balances as per collective agreements		(4)
	(77)	(56)
Expense for the year	83	6
Accrued benefit obligation — End of year	439	433

7. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority (ANCAFA) represents the cumulative receipts and disbursements over the life of the funds.

	2013	2012
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	8,776	8,208
Net results	375	568
Closing balance	9,151	8,776
ANCAFA		
Opening balance	(15,201)	(14,250)
Change during the year	(2,189)	(951)
Closing balance	(17,390)	(15,201)
Net liabilities, end of year	(8,239)	(6,425)

Optional Services Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

8. Contractual obligations

The nature of the Fund's activities can result in some large multi year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2014	146
2015	42
2016	21
2017	14
2018 and thereafter	16
	239

9. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Passport Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department of Foreign Affairs and International Trade's Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the independent auditors, who have audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Michel Brunette
Deputy Chief Financial Officer,
Passport Canada

Danielle Marquis
Director General,
Corporate Services and Human Resources,
Passport Canada

Christine Desloges
Chief Executive Officer,
Passport Canada

May 24, 2013

Statement of Authority (Used) (Unaudited) for the year ended as at March 31 (in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(61,268)	(8,687)	(34,481)	(14,885)
Add: items not requiring use of funds	9,504	9,779	9,829	14,510
Operating source of funds	(51,764)	1,092	(24,652)	(375)
Less: items requiring use of funds				
Net capital acquisitions	15,890	14,334	20,772	7,713
Net other assets and liabilities		9,898		11,441
Authority (used)	(67,654)	(23,140)	(45,424)	(19,529)

Reconciliation of Unused Authority (Unaudited) as at March 31 (in thousands of dollars)

	2013	2012
Debit balance in the accumulated net charge against the Fund's authority	(4,646)	(16,533)
Add: PAYE charges against the appropriation after March 31	30,815	17,236
Less: amounts credited to the appropriation after March 31	8,602	6,284
other items	2,044	2,035
Net authority used (provided), end of year	15,523	(7,616)
Authority limit	131,204	131,204
Unused authority carried forward	115,681	138,820

Passport Canada Revolving Fund — *Continued*

Independent auditors' report

To the Assistant Deputy Minister and Chief Financial Officer,
Department of Foreign Affairs and International Trade

We have audited the accompanying financial statements of Passport Canada Revolving Fund (the "Fund") which comprise the statement of financial position as at March 31, 2013, the statements of operations and changes in net assets and cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the reporting requirements of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2013, and the results of its operations and the changes in its deficit and cash flows for the year then ended in accordance with the reporting requirements of section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Assistant Deputy Minister and Chief Financial Officer, Department of Foreign Affairs and International Trade and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Other

The financial statements of Passport Canada as of March 31, 2012 and for the year then ended were audited by other auditors who expressed on those statements an unmodified opinion dated May 25, 2012.

KPMG LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 23, 2013

Passport Canada Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Accounts receivable		
Government of Canada	8,340	5,936
Outside parties	293	380
Prepaid expenses	945	525
Inventories	16,962	8,390
	26,540	15,231
Long term		
Capital assets (Note 3)		
At cost	197,802	183,797
Less: accumulated amortization	(149,708)	(138,129)
	48,094	45,668
	74,634	60,899

	2013	2012
Liabilities		
Current		
Accounts payable and accrued liabilities		
Government of Canada	13,045	3,673
Outside parties		
Accounts payable	16,416	12,985
Vacation pay	4,691	4,505
Contractors' holdbacks	1,354	577
Employee termination benefits	2,661	2,997
	38,167	24,737
Long term		
Employee termination benefits	4,205	7,080
	42,372	31,817
Net assets (Note 4)	32,262	29,082
	74,634	60,899

Contractual Obligations (Note 5).

See accompanying notes.

Passport Canada Revolving Fund — *Continued*

Statement of Operations and Change in Net Assets for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Revenues		
Fees earned	312,006	293,307
Miscellaneous revenues	391	334
	312,397	293,641
Expenses		
Salaries and employee benefits	183,646	178,317
Freight, express and cartage	32,160	29,142
Passport materials	26,758	24,160
Professional and special services (Note 6)	35,040	25,012
Accommodation	16,339	16,173
Amortization	11,579	11,376
Passport operations at missions abroad (Note 6)	4,327	4,334
Telecommunications	26	1,550
Repair and maintenance	4,897	4,818
Information	2,975	4,028
Printing, stationery and supplies	2,158	2,744
Utility	59	7
Travel and removal	1,565	1,648
Provision for employee termination benefits	(1,406)	4,617
Rentals	428	449
Miscellaneous	128	104
Postal services and postage	66	47
	320,755	308,526
Net results before disposal of capital assets	(8,358)	(14,885)
Loss on disposal of assets	(329)	
Net results	(8,687)	(14,885)
Net assets, beginning of the year (Note 4)	29,082	27,326
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	11,887	17,061
Transfer to other government departments (Note 4)	(20)	(420)
Net assets, end of the year (Note 4)	32,262	29,082

See accompanying notes.

Statement of Cash Flows for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results	(8,687)	(14,885)
Add: Provision for employee termination benefits	(2,875)	2,328
Amortization	11,579	11,376
Loss on disposal of capital assets	329	
	346	(1,181)
Changes in current assets and liabilities (Note 7)	2,121	(8,466)
Net financial resources provided (used) by operating activities	2,467	(9,647)
Investing activities		
Capital assets acquired	(14,334)	(7,713)
Net financial resources provided (used) by investing activities	(14,334)	(7,713)
Financing activities		
Transfer to other government departments (Note 4)	(20)	299
Net financial resources provided (used) by financing activities	(20)	299
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year	(11,887)	(17,061)
Accumulated net charge against the Fund's authority, beginning of year	16,533	33,594
Accumulated net charge against the Fund's authority, end of year (Note 4)	4,646	16,533

See accompanying notes.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements

1. Authority and purpose

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits.

Commencing April 1, 2011, the Fund's non-lapsing authority increased from $4,000,000 to $131,204,000 for the purposes of the ePassport project and operations.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and,
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

(b) Revenue recognition

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

(c) Inventory

Inventories of materials and supplies are carried at the lower of cost using the average cost and the net realizable value.

(d) Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

Category	Estimated useful life
Capital projects	Once in service
Leasehold improvements	Lease term
Furniture	10 years
Vehicles	5 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

The capital projects category includes assets under construction which are not yet amortized. Leasehold improvements are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

(e) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The obligation relating to the benefits earned by employees is calculated using information derived from results of the actuarially determined liability for employee's termination benefits for the government as a whole and is provided by Treasury Board of Canada.

(f) Pension plan

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(g) Use of estimates

The preparation of financial statements requires management and the Treasury Board Secretariat to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(h) Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of the year	Acquisitions	Disposals, transfers and adjustments	Balance, end of the year
	(in thousands of dollars)			
Technology Enhancement Plan Project	33,877			33,877
Capital projects	13,129	11,875	(6,797)	18,207
Leasehold Improvements	100,368	641	6,404	107,413
Furniture	84	21		105
EDP equipments	34,422	1,623		36,045
Vehicles	41			41
Other machines and equipments	1,876	174	64	2,114
	183,797	14,334	(329)	197,802

Accumulated amortization	Balance, beginning of the year	Amortization	Balance, end of the year	Net book value
	(in thousands of dollars)			
Technology Enhancement Plan Project	33,877		33,877	
Capital projects				18,207
Leasehold Improvements	75,986	5,805	81,791	25,622
Furniture	82	1	83	22
EDP equipments	26,395	5,699	32,094	3,951
Vehicles	28	9	37	4
Other machines and equipments	1,761	65	1,826	288
	138,129	11,579	149,708	48,094

The capital projects category includes assets under construction which are not yet amortized.

4. Net assets

	2013	2012
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(4,646)	(16,533)
Accumulated surplus	(43,566)	(34,859)
Contributed capital	80,474	80,474
	32,262	29,082

Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of $746,000 upon establishment of the Fund and adjustments to the Fund net financial position of $419,771 in 2012 and $19,936 in 2013 as a result of the Fund

Passport Canada Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

transferring its information technologies services to Shared Services Canada (SSC), on November 15, 2011.

Contributed capital:

In the year, there were no additional capital contributions from Treasury Board to finance the Fund's capital projects.

5. Contractual obligations

The Fund rents office premises and other office equipment under long-term operating leases, which expire through 2020. Because of the nature of its activities, Passport Canada is also engaged in contractual obligations for the purchase of goods and other services. Expected future minimum payments are approximately as follows:

	(in thousands of dollars)
2014	62,493
2015	46,709
2016	42,937
2017	6,962
2018	3,801
2019 and thereafter	2,451
	165,353

6. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations, the Fund, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs Division. These fees are not recorded as revenues in the Statement of Operations and Change in Net Assets. In 2013, the Fund collected and remitted to DFAIT $101,680,188 (2012 — $94,552,570) in consular fees.

In December of 2008, Service Canada and the Fund signed a memorandum of understanding governing the cost of processing passport applications. Effective for all applications processed by Service Canada from June 2008 onwards, a fee of $12.39 per application will be charged to the Fund. These fees are reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2013, Service Canada charged the Fund a total of $7,644,989 (2012 — $5,999,071) for application processing fees.

Effective November 15, 2011, the Fund transferred its information technologies services to SSC. The cost of these services provided by SSC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Asset. In 2013, SSC charged the Fund a total of $11,423,170 (2012 — $3,867,149) for Information technologies services.

7. Changes in current assets and liabilities

	2013	2012
	(in thousands of dollars)	
Assets		
Accounts receivable — Government of Canada	(2,404)	3,584
Accounts receivable — Outside parties	87	(113)
Prepaid expenses	(420)	(144)
Inventories	(8,572)	4,827
Accounts payable and accrued liabilities		
Government of Canada	9,372	(2,489)
Outside parties — Accounts payable	3,431	1,371
Outside parties — Vacation pay	186	87
Outside parties — Contractors' holdbacks	777	(136)
Deferred revenue		(46)
Employee termination benefits	(336)	(15,407)
	2,121	(8,466)

8. Subsequent event

On May 8, 2013, the Government of Canada announced that effective July 2, 2013 the accountability for the passport program and the Fund shift from the Department of Foreign Affairs and International Trade (DFAIT) to Citizenship and Immigration Canada (CIC). Through Service Canada, Human Resources and Skills Development Canada (HRSDC) will provide service delivery on behalf of CIC. An estimate of the financial effect of this transfer on the Fund cannot be made.

9. Comparative figures

Certain amounts for the 2012 fiscal year have been reclassified to make them comparative with the current year.

Real Property Disposition Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

On June 20, 2011, Public Works and Government Services Canada's Deputy Minister announced the termination of the Real Property Disposition Revolving Fund. The 2012-2013 Supplementary Estimates (C), Vote 6c provided the authority to repeal section 5(4) of the *Revolving Fund Act* as of March 31, 2013 in accordance with section 12 of the Act, thereby eliminating the legal basis for the existence of the Fund. The wind up of the Fund is reflected throughout the financial statements.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pierre Marc Mongeau
Assistant Deputy Minister,
Real Property Branch
Public Works and Government Services Canada

May 24, 2013

Statement of Authority provided (Unaudited) for the year ended as at March 31

(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	4,707	7,418	4,854	5,990
Items requiring use of funds				
Net other assets and liabilities		2,651		891
Authority provided	4,707	10,069	4,854	6,881

Reconciliation of Unused Authority (Unaudited) as at March 31

(in thousands of dollars)

	2013	2012
Accumulated net charge against the Fund's authority, before reduction of the accumulated surplus [1]	12,418	8,957
Reduction of the accumulated surplus (Note 1)	(7,418)	(5,990)
Accumulated net charge against the Fund's authority, after reduction of the accumulated surplus [2]	5,000	2,967
Payable at year end charges against the appropriation account after March 31	(4)	(943)
Amounts credited to the appropriation account after March 31		321
Net authority provided, end of year	4,996	2,345
Authority limit (Note 1)	5,000	5,000
Unused authority repealed (Note 1)	(9,996)	
Unused authority carried forward		7,345

[1] Debit balance in the accumulated net charge against the Fund's authority, before reduction of the accumulated surplus.

[2] Debit balance in the accumulated net charge against the Fund's authority, after reduction of the accumulated surplus.

Real Property Disposition Revolving Fund — *Continued*

Independent auditors' report

To the Chief of the Office of Audit and Evaluation,
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Disposition Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Real Property Disposition Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Real Property Disposition Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Disposition Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Real Property Disposition Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Disposition Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Real Property Disposition Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013 Termination of operations [1]	2012
Assets		
Current		
Accounts receivable (Note 3)		325
Work in process (Note 4)		2,651
		2,976

	2013 Termination of operations [1]	2012
Liabilities and Net Assets		
Current		
Accounts payable		5
Deposits on disposals		938
		943
Net Assets (Note 5)		2,033
		2,976

[1] On June 20, 2011, Public Works and Government Services Canada's Deputy Minister announced the termination of the Real Property Disposition Revolving Fund. As at March 31, 2013, the Fund's activities were wound up. See note 1 for additional information.

The accompanying notes form an integral part of the financial statements.

Real Property Disposition Revolving Fund — *Continued*

Statement of Operations and Net Assets for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Revenues	11,835	9,455
Operating expenses		
Gross disbursements	1,589	2,240
Cost reimbursed on closed projects		(234)
Net disbursements	1,589	2,006
Fees	2,828	1,459
	4,417	3,465
Net results	7,418	5,990
Net assets, beginning of year	2,033	3,142
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1)	(7,418)	(5,990)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(2,033)	(1,109)
Net assets, end of year		2,033

The accompanying notes form an integral part of the financial statements.

Statement of Cash Flow for the year ended as at March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results	7,418	5,990
Variations in statement of financial position:		
Decrease (increase) in accounts receivable	325	(9)
Decrease in work in process	2,651	891
(Decrease) increase in accounts payable and accrued liabilities	(5)	3
(Decrease) increase in deposits on disposals	(938)	224
Net financial resources provided by operating activities	9,451	7,099
Financing activity		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1)	(7,418)	(5,990)
Net financial resources used by financing activity	(7,418)	(5,990)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,033	1,109
Accumulated net charge against the Fund's authority account, beginning of year	2,967	1,858
Accumulated net charge against the Fund's authority account, end of year	5,000	2,967

The accompanying notes form an integral part of the financial statements.

Notes to the financial statements

1. Authority and purpose

The Real Property Disposition Revolving Fund ("the Fund") provides funding, on a cost recovery basis to effect the routine disposal of real property assets no longer required in order to generate revenue for the Crown. The Fund was established in 1996 under Section 5.1 of the *Revolving Funds Act*.

The Fund has a continuing non lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, the total of which is not to exceed $5,000,000 at any time.

All proceeds of sale were deposited to the Consolidated Revenue Fund net of disposal costs and expenses. In accordance with the terms and conditions approved by Treasury Board, any year end accumulated surplus in the Fund in excess of $5,000,000 was credited to the accumulated net charge against the Fund's authority. The amount transferred from the accumulated surplus in fiscal year 2013 was $7,417,758 (fiscal year 2012: $5,990,404).

Termination of operations

As at March 31, 2013, the Fund ceased operations. The 2012 2013 Supplementary Estimates (C), Vote 6c provided the authority to repeal section 5(4) of the *Revolving Funds Act* as of March 31, 2013 in accordance with section 12 of the Act, thereby eliminating the legal basis for the existence of the Fund.

Assets were transferred to Public Works and Government Services Canada (PWGSC) on March 31, 2013.

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board accounting standards superseded by the reporting requirements of the Receiver General for Canada.

The significant accounting policies are as follows:

(a) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

(b) Revenues

Revenue is recognized upon transfer of title to the purchaser, provided that final collection is reasonably assured. Generally, the transfer of the title and the final collection occur concurrently.

(c) Cost reimbursement arrangement

The Fund enters into cost reimbursement arrangements with client departments who are using its services for disposition of their properties. In these arrangements,

Real Property Disposition Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

the client department reimburses the Fund for a portion of the disbursements that have been incurred. In accordance with Section 39 of the *Financial Administration Act*, these reimbursements are credited to the Fund's authority against which the related expenditure was charged, provided the amount is received in the same fiscal year as the related expenditure.

(d) Work in process

Work in process is an asset account that carries the labour and disbursements as direct costs, as well as recovered costs that were incurred for sales or transfers of properties which were not yet finalized at the end of the fiscal year.

(e) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at the fiscal year end.

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable from other government departments and agencies		77
Accounts receivable from external parties		248
		325

4. Work in process

	2013	2012
	(in thousands of dollars)	
Work in process, beginning of year	2,651	3,542
Costs expensed on closed projects	(2,651)	(1,638)
Costs incurred on active projects		1,254
Costs reimbursed on active projects		(507)
Work in process, end of year		2,651

5. Net assets

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority (ANCAFA) represents the cumulative receipts and disbursements over the life of the funds.

	2013	2012
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	5,000	5,000
Net results	7,418	5,990
Transfer to accumulated net charge against the Fund's authority (Note 1)	(7,418)	(5,990)
Closing balance	5,000	5,000
ANCAFA		
Opening balance	(2,967)	(1,858)
Change during the year	(2,033)	(1,109)
Closing balance	(5,000)	(2,967)
Net assets		(2,033)

6. Transfer to PWGSC

The Fund's assets transferred to PWGSC at the time of its wind up on March 31, 2013 were as follows:

	(in thousands of dollars)
Assets	
Accounts receivable	146

7. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Real Property Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided (used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (used) and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pierre Marc Mongeau
Assistant Deputy Minister,
Real Property Branch
Public Works and Government Services Canada

May 24, 2013

Statement of Authority provided (Used) (Unaudited) for the year ended as at March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results		6,981		(1,189)
Items not requiring use of funds		3,259		(4,078)
Operating source (use) of funds		10,240		(5,267)
Items requiring use of funds				
Net other assets and liabilities	(13,240)	(5,575)	(25,175)	(825)
Authority provided (used)	(13,240)	4,665	(25,175)	(6,092)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2013	2012
Accumulated net charge against the Fund's authority [1]	182,400	177,659
Charges payable at year end against the appropriation account after March 31	(297,297)	(327,036)
Amounts credited to the appropriation account after March 31	153,503	171,741
Allocation from the Treasury Board for paid employee severance benefits (Note 1)	3,240	11,577
Net authority provided, end of year	41,846	33,941
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	191,846	183,941

[1] Debit balance in the accumulated net charge against the Fund's authority.

Real Property Services Revolving Fund — *Continued*

Independent auditors' report

To the Chief of the Office of Audit and Evaluation
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Real Property Services Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Real Property Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other that the Real Property Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Real Property Services Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Cash in transit	3	4
Accounts receivable (Note 3)	162,986	179,889
Other assets (Note 4)	16,333	16,012
	179,322	195,905

	2013	2012
Liabilities and Net Liabilities		
Current		
Accounts payable and accrued liabilities (Note 5)	293,196	310,339
Vacation pay and compensatory leave	11,302	9,516
Contingent liabilities (Note 6)	500	413
Other liabilities (Note 7)	2,273	1,922
	307,271	322,190
Long term		
Employee severance benefits (Note 8)	28,352	32,256
	335,623	354,446
Net Liabilities (Note 9)	(156,301)	(158,541)
	179,322	195,905

Contractual obligations (Note 10).

The accompanying notes form an integral part of the financial statements.

Real Property Services Revolving Fund — *Continued*

Statement of Operations and Net Liabilities
for the year ended March 31
(in thousands of dollars)

	2013	2012
Gross revenues		
Recoverable disbursements	1,132,465	1,163,895
Payroll recoveries	246,766	229,129
Labour	83,407	91,498
Project Fees	69,554	71,005
Other revenues	198	913
	1,532,390	1,556,440
Cost of sales	(1,133,207)	(1,169,441)
Net revenues	399,183	386,999
Operating expenses		
Salaries and employee benefits	229,100	228,185
Real Property indirect activities	88,757	85,135
Corporate and administrative services	53,200	51,137
Occupancy costs	16,090	15,495
Employee severance benefits	3,259	5,748
Other expenses	1,682	2,384
Professional and special services	114	104
	392,202	388,188
Net results	6,981	(1,189)
Net liabilities, beginning of year	(158,541)	(153,996)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(4,741)	(3,356)
Net liabilities, end of year	(156,301)	(158,541)

The accompanying notes form an integral part of the financial statements.

Statement of Cash Flow
for the year ended March 31
(in thousands of dollars)

	2013	2012
Operating activities		
Net results	6,981	(1,189)
Non cash items:		
Provision for employee severance benefits	3,259	5,748
	10,240	4,559
Variations in statement of financial position:		
Decrease in cash in transit	1	206
Decrease in accounts receivable	16,903	59,377
Decrease (increase) in other assets	(321)	3,373
Decrease in accounts payable and accrued liabilities	(17,143)	(44,868)
Increase (decrease) in vacation pay and compensatory leave	1,786	(1,670)
Increase in contingent liabilities	87	413
Increase in other liabilities	351	202
	1,664	17,033
Payments on provision for employee severance benefits	(7,163)	(18,236)
	(5,499)	(1,203)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	4,741	3,356
Accumulated net change against the Fund's authority account, beginning of year	177,659	174,303
Accumulated net change against the Fund's authority account, end of year	182,400	177,659

The accompanying notes form an integral part of the financial statements.

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements

1. Authority and purpose

The Real Property Services Revolving Fund ("the Fund") provides, on a fee for service basis, optional real property services to other Government of Canada custodian departments and to other departments and agencies requesting services over and above those provided under the Federal Accommodation and Holdings Service Line program. More specifically, the Fund looks after architectural and engineering activities, property management, holdings and divestitures, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $150,000,000 at any time.

For fiscal year 2013, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to $10,000,000 to temporarily fund transitory cash elements at year end (fiscal year 2012: $10,000,000). The Fund did not use any of this authority during the year.

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2013. The Fund received a non-reimbursable amount of $3,240,205 (fiscal year 2012: $11,577,378).

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting Standards superseded by the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as the liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations, the Fund has not recorded a liability for sick leave, the statement of financial position does not segregate non-financial assets and the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

(b) Revenues

Revenues earned on professional and technical services performed and to recover disbursements made on behalf of government departments, agencies, and outside parties are recognized when costs are incurred by the Fund.

(c) Expenses

Expenses for real property indirect activities, corporate and administrative services, and occupancy costs are based on the budgeted direct service delivery personnel costs. These costs are determined in the budget exercise for the Professional and Technical Services program as well as for the Federal Accommodation (FA) and Federal Holdings (FH) programs of Public Works and Government Services Canada. In the case of service delivery to the FA & FH programs, charges are adjusted to reflect the actual volume of service delivery achieved at year end.

(d) Employee future benefits

i) Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii) Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

iii) Vacation pay and compensatory leave

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

iv) Sick leave

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements — *Continued*

(e) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable and accrued liabilities, vacation pay and compensatory leave, contingent liabilities, other liabilities, and employee severance benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

(f) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on external receivables, liability for vacation pay and compensatory leave, liability for employee severance benefits, and allowance for contingent liability. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable — other government departments and agencies	153,503	171,741
Accounts receivable — external parties	9,549	8,232
Less: Allowance for doubtful accounts on receivables from external parties	(66)	(84)
	162,986	179,889

4. Other assets

	2013	2012
	(in thousands of dollars)	
Goods and Services Tax refundable advances	16,305	16,003
Employee advances	7	7
Prepaid expenses	21	2
	16,333	16,012

5. Accounts payable and accrued liabilities

	2013	2012
	(in thousands of dollars)	
Accounts payable — other government departments and agencies	4,517	4,619
Accounts payable — external parties and accrued liabilities	288,679	305,720
	293,196	310,339

6. Contingent liabilities

Claims have been made against the Fund in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Fund has recorded an allowance amounting to $500,000 (fiscal year 2012: $413,210) for claims and litigations where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to approximately $450,000 at March 31, 2013 (fiscal year 2012: nil).

7. Other liabilities

	2013	2012
	(in thousands of dollars)	
Contractor's security deposits	1,126	1,498
Provision for unsigned collective agreements	1,143	424
Professional liability fund	4	
	2,273	1,922

8. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by the Fund.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of

Real Property Services Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation – Beginning of year	32,256	44,744
Benefits paid during the year:		
Retirements and departures from the Public Service	(3,318)	(13,783)
Employees who opted to cash out their accumulated balances as per new collective agreements	(3,845)	(4,453)
	(7,163)	(18,236)
Expenses for the year	3,259	5,748
Accrued benefit obligation – End of year	28,352	32,256

9. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority (ANCAFA) is the non lapsing authority amount that has been used since the inception of the Fund.

	2013	2012
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	19,118	20,307
Net results	6,981	(1,189)
Closing balance	26,099	19,118
ANCAFA		
Opening balance	(177,659)	(174,303)
Change during the year	(4,741)	(3,356)
Closing balance	(182,400)	(177,659)
Net liabilities, end of year	(156,301)	(158,541)

10. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2014	390,114
2015	19,232
2016	12,122
2017	8,292
2018 and thereafter	15,470
	445,230

11. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

12. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Translation Bureau Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Donna Achimov
Chief Executive Officer,
Translation Bureau
Public Works and Government Services Canada

May 24, 2013

Statement of Authority Used (Unaudited)
for the year ended March 31
(in thousands of dollars)

	2013		2012	
	Estimates	Actual	Estimates	Actual
Net results	(7,555)	(1,462)	(3,382)	2,744
Items not requiring use of funds		5,251	2,209	(1,864)
Operating source (use) of funds	(7,555)	3,789	(1,173)	880
Items requiring use of funds:				
Net capital acquisitions		(2,467)	(1,909)	(3,855)
Payments on employee severance benefits	(332)	(7,034)	(555)	(7,318)
Net other assets and liabilities		(1,355)		7,078
	(332)	(10,856)	(2,464)	(4,095)
Authority used	(7,887)	(7,067)	(3,637)	(3,215)

Reconciliation of Unused Authority (Unaudited)
As at March 31
(in thousands of dollars)

	2013	2012
Accumulated net charge against the Fund's authority [1]	4,721	10,036
Payable at year end charges against the appropriation account after March 31	(6,510)	(5,916)
Amounts credited to the appropriation account after March 31	9,307	10,910
Allocation from the Treasury Board for paid employee severance benefits (Note 1)	332	555
Net authority provided, end of year	7,850	14,585
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	27,850	34,585

[1] Debit balance in the accumulated net charge against the Fund's authority.

Translation Bureau Revolving Fund — *Continued*

Independent auditors' report

To the Chief of the Office of Audit and Evaluation
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund, which comprise the statement of financial position as at March 31, 2013, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Translation Bureau Revolving Fund as at and for the year ended March 31, 2013 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Translation Bureau Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Translation Bureau Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2013

Translation Bureau Revolving Fund — *Continued*

Statement of Financial Position
as at March 31
(in thousands of dollars)

	2013	2012
Assets		
Current		
Cash in transit	8	9
Accounts receivable (Note 3)	9,565	11,371
Other assets (Note 4)	250	267
	9,823	11,647
Long term		
Capital assets (Note 5)	8,675	10,319
	18,498	21,966

	2013	2012
Liabilities and Net Liabilities		
Current		
Accounts payable and accrued liabilities (Note 6)	10,170	10,027
Vacation pay and compensatory leave	3,955	4,257
Other liabilities (Note 7)	77	1,345
	14,202	15,629
Long term		
Employee severance benefits (Note 8)	13,136	19,030
	27,338	34,659
Net Liabilities (Note 9)	(8,840)	(12,693)
	18,498	21,966

Contractual obligations (Note 10).

The accompanying notes form an integral part of the financial statements.

Translation Bureau Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended March 31 (in thousands of dollars)

	2013	2012
Revenues		
Translation services	131,581	152,833
Interpretation services	18,736	19,471
Terminology services	13,958	14,425
Other services and recoveries	8,892	8,944
	173,167	195,673
Operating expenses		
Salaries and employee benefits	118,458	126,185
Professional and special services	26,809	35,778
Occupancy costs	10,302	10,131
Corporate and administrative services	10,140	12,481
Amortization	4,111	1,957
Transportation and telecommunications	1,747	2,214
Employee severance benefits	1,140	1,742
Utilities, materials and supplies	1,037	1,150
Rentals	595	917
Purchased repairs and maintenance	150	264
Information	115	106
Other expenses	25	4
	174,629	192,929
Net results	(1,462)	2,744
Net liabilities, beginning of year	(12,693)	(20,739)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	5,315	5,302
Net liabilities, end of year	(8,840)	(12,693)

The accompanying notes form an integral part of the financial statements.

Statement of Cash Flow for the year ended March 31 (in thousands of dollars)

	2013	2012
Operating activities		
Net results	(1,462)	2,744
Non-cash items:		
Amortization	4,111	1,957
Provision for employee severance benefits	1,140	1,742
	3,789	6,443
Variations in statement of financial position:		
Decrease in cash in transit	1	17
Decrease in accounts receivable	1,806	1,726
Decrease in other assets	17	308
Increase (decrease) in accounts payable and accrued liabilities	143	(3,810)
Decrease in vacation pay and compensatory leave	(387)	(387)
(Decrease) increase in other liabilities	(1,268)	1,318
	392	(828)
Payments on provision for employee termination benefits	(7,034)	(7,318)
Receipts on deferred employee termination benefits		256
	(7,034)	(7,062)
Net financial resources used by operating activities	(2,853)	(1,447)
Investing activities		
Capital assets — acquisitions	(2,462)	(3,855)
Net financial resources used by investing activities	(2,462)	(3,855)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(5,315)	(5,302)
Accumulated net charge against the Fund's authority account, beginning of year	10,036	15,338
Accumulated net charge against the Fund's authority account, end of year	4,721	10,036

The accompanying notes form an integral part of the financial statements.

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements

1. Authority and purpose

The Translation Bureau Revolving Fund ("the Fund") is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a Revolving Fund on April 1, 1995.

The Fund has a continuing non lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $20,000,000 at any time.

The Fund received authorization from the Treasury Board to access its net authority provided for a total amount of up to $7,555,242 in fiscal year 2013 to allow sustained funding of its investment program (fiscal year 2012: $3,082,000).

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2013. The Fund received a non reimbursable amount of $331,868 (fiscal year 2012: $555,380).

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting Standards superseded by the reporting requirements of the Receiver General of Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as the liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations, the Fund has not recorded a liability for sick leave, the statement of financial position does not segregate non financial assets and the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

(b) Revenue

Revenue from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenues from the Parliamentary vote for management of the translation function services, terminology standardization program and revenues for interpretation services are recognized as costs are incurred by the Fund.

(c) Capital assets

Amortization of capital assets is done on a straight line basis over the estimated useful life of each asset as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Computer hardware	3 to 10 years
Computer software	3 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

(d) Employee future benefits

i) Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii) Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

Notes to the financial statements — *Continued*

iii) Vacation pay and compensatory leave

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

iv) Sick leave

Employees are permitted to accumulate unused sick leave which they can only use in the event of an illness. Accumulated unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(e) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable, vacation pay and compensatory leave, other liabilities and employee severance benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

(f) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on external receivables, liability for vacation pay and compensatory leave, liability for employee severance benefits and allowance for contingent liability. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2013	2012
	(in thousands of dollars)	
Accounts receivable — other government departments and agencies	9,305	10,910
Accounts receivable — external parties	263	466
Less: Allowance for doubtful accounts on receivables from external parties	(3)	(5)
	9,565	11,371

4. Other assets

	2013	2012
	(in thousands of dollars)	
Goods and Services Tax refundable advances	233	248
Other advances	9	11
Prepaid expenses	8	8
	250	267

5. Capital assets

Capital assets	Balance beginning of year	Transfers and disposition	Acquisitions	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	114			114
Computer hardware	2,192	(154)		2,038
Computer software	18,425	1,498	669	20,592
Leasehold improvements	8,937			8,937
Assets under construction	3,048	(1,498)	1,798	3,348
	32,716	(154)	2,467	35,029

Accumulated amortization	Balance beginning of year	Transfers	Current year amortization	Balance end of year
	(in thousands of dollars)			
Machinery and equipment	106		7	113
Computer hardware	2,022	(154)	111	1,979
Computer software	15,276		3,356	18,632
Leasehold improvements	4,993		637	5,630
	22,397	(154)	4,111	26,354
Net	10,319		(1,644)	8,675

6. Accounts payable and accrued liabilities

	2013	2012
	(in thousands of dollars)	
Accounts payable — other government departments and agencies	2,040	1,481
Accounts payable — external parties and accrued liabilities	8,130	8,546
	10,170	10,027

7. Other liabilities

	2013	2012
	(in thousands of dollars)	
Provision for unsigned collective agreements	77	1,325
Francophone Summit		20
	77	1,345

Translation Bureau Revolving Fund — *Concluded*

Notes to the financial statements — *Concluded*

8. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by the Fund.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2013	2012
	(in thousands of dollars)	
Accrued benefit obligation — Beginning of year	19,030	24,606
Benefits paid during the year:		
Retirements and departures from the Public Service	(1,526)	(2,680)
Employees who opted to cash out their accumulated balances as per new collective agreements	(5,508)	(4,638)
	(7,034)	(7,318)
Expense for the year	1,140	1,742
Accrued benefit obligation — End of year	13,136	19,030

9. Net liabilities

The accumulated deficit is the accumulation of each fiscal year's deficit net of surplus since the inception of the Fund.

The accumulated net charge against the Fund's Authority (ANCAFA) represents the cumulative receipts and disbursements over the life of the funds.

	2013	2012
	(in thousands of dollars)	
Accumulated deficit		
Opening balance	(2,657)	(5,401)
Net results	(1,462)	2,744
Closing balance	(4,119)	(2,657)
ANCAFA		
Opening balance	(10,036)	(15,338)
Change during the year	5,315	5,302
Closing balance	(4,721)	(10,036)
Net liabilities, end of year	(8,840)	(12,693)

10. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2014	11,642
2015	6,385
2016	4,372
2017	2,657
2018 and thereafter	6,475
	31,531

11. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

12. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

This page has been intentionally left blank.

Section 2

2012-2013

Public Accounts of Canada

Supplementary Information Required by the *Financial Administration Act*

Table of Contents

Page

Remissions of taxes, fees, penalties and other debts 2.2
Debts, obligations and claims written off or forgiven 2.8
Accountable advances 2.13
Losses of public money and property 2.17

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

Summary of remissions of taxes, fees, penalties and other debts

Description	Amount*
	$
Financial Administration Act (Section 23) –	
Agriculture and Agri-Food –	
Canadian Food Inspection Agency	1,167,934
Canada Revenue Agency	1,867,518,085
Citizenship and Immigration –	
Department	144,349
Fisheries and Oceans –	
Department	43,400
Justice –	
Department	4,439,134
Public Safety and Emergency Preparedness –	
Canada Border Services Agency	680,534,895
Customs Tariff (Section 115)	
Public Safety and Emergency Preparedness –	
Canada Border Services Agency	58,023,150
Total	2,611,870,947

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

Details of remissions of taxes, fees, penalties and other debts

Description of the Order	Amount
	$
Pursuant to section 23 of the FAA	
Agriculture and Agri Food	
Canadian Food Inspection Agency	
PC 2011 0944, September 22, 2011, granted a remission of the portion of the fee that exceeds $75 paid or payable under paragraph 21(4)(a) or (6)(a), subparagraph 21(6)(b)(i), sub item 22(3) or (5), 23(2) or (5), 24(4) or (5), 25(3), (4) or (7) or 26(3) or item 29 of the table to Part 11 of the Canadian Food Inspection Agency Fees Notice for an export certificate issued during the period beginning on October 1, 2011, and ending on September 30, 2013. The remission is granted on the condition that the inspection on the basis of which the export certificate is issued and carried out by an accredited veterinarian, as defined by section 2 of the Health of Animals Regulations	1,167,934
Canada Revenue Agency	
PC 1976 1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the *Income Tax Act*, with respect to certain royalty provisions for the Syncrude Project	3,498,037
PC 1985 0343, February 5, 1985, grants a remission of income taxes, interests and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy	2,647,953
PC 1990 2848, December 21, 1990, Joint Canada United States Government Projects Remission Order, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services made to the Government of the United States or its authorized agent or a Government of Canada department or Crown corporation acting on behalf of the Government of the United States. This remission revokes the remission granted under Part I of Order in Council PC 1960 1600 of November 25, 1960	726
PC 1990 2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	1,833,252,657
PC 1992 1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves	3,431,687
PC 1992 2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	4,414,832
PC 1994 0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	113,158
PC 1994 0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	219,994
PC 1997 1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	1,352,767
PC 1998 0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989 1204 of June 22, 1989, and PC 1994 0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years	9,003

Details of remissions of taxes, fees, penalties and other debts — *Continued*

Description of the Order	Amount
	$
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	219,940
PC 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College	399,414
PC 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, 2003, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash	181,418
PC 2003-0990, June 18, 2003, Labrador Innu Settlements Remission Order, 2003, that provided for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the HST	26,134
PC 2010-0218, February 23, 2010, Oak Ridges Moraine Land Exchange Income Tax Remission Order, grants a remission to each eligible person of taxes payable by the person under the *Income Tax Act* arising as a result of the exchange, while imposing conditions for the remission, one of which is the payment of certain amounts. The amounts become payable by the person to the Receiver General for Canada progressively on the disposition by the person of all or a part of their North Pickering lands and any amount still owing, whether or not the lands have been disposed of, is payable at the end of the 10th taxation year following the taxation year affected by the exchange	17,527,707
PC 2011-1553, December 8, 2011, grants a remission of the amount of $5,383.78 paid or payable by Denise Gagnon as repayment of Canada Child tax benefits under Part I of the *Income Tax Act*, with respect to the 2005 and 2006 base taxation years	5,384

Description of the Order	Amount
	$
PC 2012-0364, March 29, 2012, grants a remission of the amounts of $310 and $334.75, paid or payable under Part I of the *Income Tax Act* by Claude Montreuil in repayment of federal sales tax credits for the 1988, 1989, and 1990 taxation years and goods and services tax credits for the 1990 and 1991 base taxation years, respectively, and all relevant interests on those amounts	1,955
PC 2012-0620, May 3, 2012, grants a remission of tax in the amounts of $919.58, $2,390.99 and $1,499.63 for the 1987, 1988 and 1989 taxation years, respectively, and penalties of $137.93, $552.74 and $254.93 for the 1987, 1988 and 1989 taxation years, respectively, and all relevant interest on the tax and penalties, paid or payable under Part I of the *Income Tax Act* by René Héroux	40,673
PC 2012-0621, May 3, 2012, grants a remission of tax in the amounts of $494.73, $1,265.89 and $268.77 for the 1998, 1999 and 2000 taxation years, respectively, and penalties of $39.58, $818.77 and $43 for the 1998, 1999 and 2000 taxation years, respectively, and all relevant interest on the tax and penalties, paid or payable under Part I of the *Income Tax Act* by Kent MacDougall	6,262
PC 2012-0622, May 3, 2012, grants a remission of tax in the amount of $534.67, and all relevant interest on it, paid or payable under Part I of the *Income Tax Act* by Kathleen Virostek for the 2006 taxation year	573
PC 2012-0827, June 19, 2012, grants a remission of tax to Richard Eaglestone in the amount of $2,350.65, paid under Part IX of the *Excise Tax Act* in respect of the construction of a residential complex	2,351
PC 2012-1371, October 18, 2012, grants a remission of the GST to Indian Art I Crafts of Ontario in the amount of $50,986.72, paid under Part IX of the *Excise Tax Act* for the period beginning on January 1, 2003 and ending on December 31, 2006	50,987

Details of remissions of taxes, fees, penalties and other debts — *Continued*

Description of the Order	Amount
	$
PC 2012-1399, October 25, 2012, grants a remission of the provincial portion of the HST to Gregory MacNevin in the amount of $1,175.52 paid under part IX of the *Excise Tax Act* in respect of the purchase of a motor vehicle	1,176
PC 2013-0037, January 31, 2013, Order Amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties and the GST/HST on alcoholic beverages sold in Canada to visiting forces personnel	39,349
PC 2013-0038, January 31, 2013, grants a remission of the amount of $1,408.60, paid or payable under Part I of the *Income Tax Act* by Debbie Johnston, as repayment of GST credits with respect to the 1994 and 1995 base taxation years	1,409
PC 2013-0039, January 31, 2013, grants a remission of the amount of $8,060.90, paid or payable by Xiu Que Hong as repayment of Canada child tax benefits under Part I of the *Income Tax Act* with respect to the 2005 and 2006 base taxation years	8,061
PC 2013-0040, January 31, 2013, grants a remission to Keith Phillips the amounts of $3,380.12 and $4,418.90, paid or payable by him as repayment of an unwarranted refund with respect to the 1995 and 1996 taxation years, respectively, under Part I of the *Income Tax Act* and, grants a remission of tax in the amounts of $1,699.40, $2,492 and $1,822.10 for the 1995, 1996 and 1997 taxation years, respectively, and penalties in the amounts of $2,276.06, $2,927.83 and $2,843.04, paid or payable by him for the 1995, 1996 and 1997 taxation years, respectively, under Part I of the *Income Tax Act*, and all relevant interest on those amounts	61,646
PC 2013-0041, January 31, 2013, grants a remission of the provincial portion of the HST to James Noble in the amount of $1,938.36, paid under Part IX of the *Excise Tax Act* in respect of the purchase of a motor vehicle in 2009	1,938
OC 2004-0178, April 7, 2004, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2006 taxation year	31
OC 2006-0518, March 23, 2006, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2008 to 2010 taxation years	192
OC 2012-0227, February 27, 2012, grants a remission of certain provincial interest and penalties charged by Alberta for the 2009 taxation year	91
OC 2012-1030, October 30, 2012, grants a remission of certain provincial interest and penalties charged by British Columbia for the 1999 taxation year	284
OC 2012-3834, June 12, 2012, grants a remission of certain provincial interest and penalties charged by Alberta for the 2009 taxation year	296
Total	1,867,518,085
Citizenship and Immigration	
Department	
PC 2006-0366, May 11, 2006, granted remission of the fee for acquisition of permanent resident status, which provides for the reimbursement of $485 to those who paid the previous fee of $975 to acquire permanent resident status on or after May 3, 2006	22,339
PC 2012-0358, March 29, 2012, granted Right of Permanent Residence Fees remission in order to facilitate the permanent residence in Canada of certain local staff who directly supported the Canadian mission in Khandahar	115,640
PC 2012-1092, September 20, 2012, granted remission of the fees paid or payable under subsection 303(1) of the Immigration and Refugee Protection Regulations for the acquisition of permanent residence status to persons entering Canada under the Temporary Public Policy concerning victims of sexual violence in Haiti	6,370
Total	144,349

Details of remissions of taxes, fees, penalties and other debts — *Continued*

Description of the Order	Amount
	$
Fisheries and Oceans	
Department	
PC 2009 0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years	43,400
Justice	
Department	
PC 1994 0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by Council PC 1988 0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at time, is hereby remitted	4,439,134
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
PC 1964 5000, June 30, 1964, remission of duties, sales and excise taxes in importations made by the Roosevelt Campobello International Park	2,287
PC 1973 2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency	33,668
PC 1974 2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material	298,245
PC 1976 1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	265,917
PC 1976 2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value	236,245
PC 1978 3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	528,361
PC 1979 0395, February 15, 1979, remission of customs duties and excise taxes in respect of non commercial importations with warranty adjustments	10,000
PC 1982 1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	446,228,921
PC 1983 2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	184,907,178
PC 1984 0867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada of Foreign organizations	96,072
PC 1985 0277, January 31, 1985, remission of customs duties and GST on computer carrier media	27
PC 1985 2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services	289,668
PC 1987 1044, May 21, 1987, remission of GST and excise tax on goods imported into Canada to be tested or examined for certification by an accredited organization	286,837
PC 1988 1203, June 17, 1988, remission of customs duties and GST on pasta	17
PC 1990 2848, December 21, 1990, remission of the duties, including the GST on goods for use in joint Canada United States Government projects	168,117
PC 1990 2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada	40,727
PC 1990 2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST/HST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	47,141,092
PC 1992 2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft	1,413

Details of remissions of taxes, fees, penalties and other debts — *Concluded*

Description of the Order	Amount
	$
PC 1997 2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the *Excise Tax Act* on goods donated by a non resident to religious, charitable or educational institutions in Canada	103
Total	680,534,895

Pursuant to section 115 of the Customs Tariff

Public Safety and Emergency Preparedness

Canada Border Services Agency

Description of the Order	Amount
	$
PC 1995 0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions	399,903
PC 1995 1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	61,134
PC 1997 0830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts	4,292,646
PC 1997 0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond	8,868
PC 1997 2055, December 29, 1997, remission of customs duties and GST on yarn dyed or greige shirting fabrics to a tailored collar manufacturer	5,161
PC 1997 2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer	855,313
PC 1997 2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co ordinated apparel to a women's blouse, shirt or co ordinated apparel manufacturer	2,657,228
PC 1998 1455, August 26, 1998, remission of customs duties on apparel, fabric and made up goods and spun yarn imported from Chile	17
PC 1998 1456, August 26, 1998, remission of customs duties on apparel, fabric and made up goods and spun yarn imported from Mexico or the United States	20,615
PC 2001 2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel	73,202
PC 2004 0535, May 3, 2004, remission of customs duties as reduced by the Vessel Duties Reduction or Removal Regulations, on the temporary importation of mobile offshore drilling units	30,160,712
PC 2008 0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory	1,775,810
PC 2010 1163, September 23, 2010, remission of customs duties paid under the Ferry Boats, Tankers and Cargo Vessels Remission Order, 2010	17,712,541
Total	58,023,150

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a)*, *(b)* and *(c)* —

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval — Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment related allowances that would not result in a charge to an appropriation.

(iii) Governor in Council and Parliamentary authority —

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code	
A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, obligations and claims written off or forgiven

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code (1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Financial Administration Act —										
Agriculture and Agri-Food										
Department	A	601	11,340,589						601	11,340,589
Canadian Food Inspection Agency	A/C	151	176,111			*	14,942	1,167,934	15,093	1,344,045
Canadian Grain Commission										
Canadian Grain Commission Revolving Fund	A	2	3,218						2	3,218
Atlantic Canada Opportunities Agency										
Department	A	119	23,376,718						119	23,376,718
Canada Revenue Agency	A	107,765	2,369,424,816						107,765	2,369,424,816
Canadian Heritage										
Department	A	9	405,744						9	405,744
Citizenship and Immigration										
Department	A/C	101	25,238			*	295	144,349	396	169,587
Immigration loans	A					7b	2,031	439,586	2,031	439,586
Immigration and Refugee Board	A	1	1,809						1	1,809
Economic Development Agency of Canada for the Regions of Quebec	A	47	3,722,956						47	3,722,956
Environment										
Department	A/D	402	330,503						402	330,503
Parks Canada Agency	A	13	26,544						13	26,544
Fisheries and Oceans	A/C/D	96	494,010			*	1	43,400	97	537,410
Foreign Affairs and International Trade										
Department	A	20	31,567						20	31,567
Canadian International Development Agency	A/B	6	697,142				1	40,864,654	7	41,561,796
Health										
Department	A	92	292,408						92	292,408
Hazardous Materials Information Review Commission	A	1	10,153						1	10,153
Human Resources and Skills Development										
Department	A	7,659	60,365,543			7c	43,192	226,838,073	50,851	287,203,616
Office of the Co-ordinator, Status of Women	A	1	387						1	387
Indian Affairs and Northern Development										
Department	A	342	3,669,008						342	3,669,008
Indian Residential Schools Truth and Reconciliation Commission	A	4	128						4	128
Industry										
Department	A/D	92	25,368,649						92	25,368,649
Canadian Intellectual Property Office Revolving Fund	A	1	300						1	300
Federal Economic Development Agency for Southern Ontario	A	2	1,574,013						2	1,574,013
National Research Council of Canada	A	25	187,316						25	187,316

Debts, obligations and claims written off or forgiven — *Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code [1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Justice										
Department	C					*	56,963	4,439,134	56,963	4,439,134
Courts Administration Service	A	23	10,124						23	10,124
Supreme Court of Canada	A	19	625						19	625
National Defence										
Department	A	30	422,548						30	422,548
Natural Resources										
Department	A/D	27	22,136						27	22,136
National Energy Board	A	3	1,543,232						3	1,543,232
Privy Council										
Canadian Intergovernmental Conference Secretariat	A					7c	1	57	1	57
Chief Electoral Officer	A	2	7,155						2	7,155
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	1,148	4,712,559						1,148	4,712,559
Canadian Security Intelligence Service	D	45	354						45	354
Correctional Service of Canada	A	198	4,212						198	4,212
CORCAN Revolving Fund	A	1	1,892						1	1,892
Royal Canadian Mounted Police	A	15	58,263						15	58,263
Public Works and Government Services										
Department	A/D	31	5,969,327						31	5,969,327
Superannuation	A	16	199,807						16	199,807
Real Property Services Revolving Fund	A/D	15	7,433						15	7,433
Transport										
Department	A	191	31,631						191	31,631
Canadian Transportation Agency	A	1	4,000						1	4,000
Treasury Board										
Secretariat	A	3	12,454						3	12,454
Canada School of Public Service	A	76	126,539						76	126,539
Veterans Affairs										
Department	A	237	2,815,383						237	2,815,383
Western Economic Diversification	A	3	2,831,064						3	2,831,064
		119,636	*2,520,305,608*				*117,426*	*273,937,187*	*237,062*	*2,794,242,795*
Bankruptcy and Insolvency Act —										
Canada Revenue Agency	A	31,725	461,761,935						31,725	461,761,935
Economic Development Agency of Canada for the Regions of Quebec	A	102	14,790,879						102	14,790,879
Industry										
Statistics Canada	A	4	12,958						4	12,958
Transport										
Department	A	6	44,054						6	44,054
		31,837	*476,609,826*						*31,837*	*476,609,826*

Debts, obligations and claims written off or forgiven— *Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code [1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Canada Small Business Financing Act —										
Industry Department	A	1,380	70,589,686						1,380	70,589,686
Canada Student Financial Assistance Act —										
Human Resources and Skills Development Department	B	225,059	141,996,527						225,059	141,996,527
Canada Student Loans Act —										
Human Resources and Skills Development Department	B	30	21,250						30	21,250
Canadian Forces Members and Veterans Re Establishment and Compensation Act —										
Veterans Affairs Department	B	19	392,686						19	392,686
Companies' Creditors Arrangement Act —										
Economic Development Agency of Canada for the Regions of Quebec	A	6	664,668						6	664,668
Customs Act —										
Public Safety and Emergency Preparedness Canada Border Services Agency	B	313	22,586,670						313	22,586,670
Department of Veterans Affairs Act —										
Veterans Affairs Department	B	12	58,157						12	58,157
Employment Insurance Act —										
Human Resources and Skills Development Department	A/B	176,982	93,974,706						176,982	93,974,706
Excise Tax Act —										
Canada Revenue Agency [2]	B	8,143	57,709,701						8,143	57,709,701
Export Development Act —										
Foreign Affairs and International Trade Export Development Canada (Canada Account)	B					23(6)	1	229,541,422	1	229,541,422
Immigration and Refugee Protection Act —										
Citizenship and Immigration Department	D	13	2,050						13	2,050
Income Tax Act —										
Canada Revenue Agency [2]	B/D	484,277	422,884,571						484,277	422,884,571

Debts, obligations and claims written off or forgiven — *Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Old Age Security Act —										
Human Resources and Skills Development Department	C	3,374	4,930,239						3,374	4,930,239
Pension Act —										
Veterans Affairs Department	B	45	447,949						45	447,949
Small Business Loans Act —										
Industry Department	A	3	51,316						3	51,316
War Veterans Allowance Act —										
Veterans Affairs Department	B	27	321,458						27	321,458
		1,051,156	3,813,547,068				117,427	503,478,609	1,168,583	4,317,025,677
Summary —										
Write-offs	A	329,334	3,161,426,818				45,224	227,277,716	374,558	3,388,704,534
Forgiveness	B	352,434	376,085,989				2	270,406,076	352,436	646,492,065
Remissions	C	3,374	4,930,239				72,201	5,794,817	75,575	10,725,056
Waivers	D	366,014	271,104,022						366,014	271,104,022
		1,051,156	3,813,547,068				117,427	503,478,609	1,168,583	4,317,025,677

---

* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

[1] See the above table introduction for code descriptions.

[2] Forgiveness related to the Fairness Package that emanates from the identified statutes.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act.*

Accountable advances

	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
Department and agency	Number	Amount	Number	Amount	Number	Amount
		$		$		$
Agriculture and Agri Food						
Department	79	68,553	59	36,914	20	31,639
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	174	54,822	157	50,722	17	4,100
Canadian Grain Commission	16	4,225	16	4,225		
	270	*128,000*	*232*	*91,861*	*38*	*36,139*
Atlantic Canada Opportunities Agency						
Department	*12*	*2,400*			*12*	*2,400*
Canada Revenue Agency	*318*	*274,614*	*239*	*150,551*	*79*	*124,063*
Canadian Heritage						
Department	21	10,535			21	10,535
Canadian Radio television and Telecommunications Commission	9	3,100			9	3,100
Library and Archives of Canada	21	7,321	2	321	19	7,000
National Film Board	67	38,549	4	1,826	63	36,723
Public Service Commission	6	3,800			6	3,800
Public Service Labour Relations Board	2	1,000			2	1,000
Public Service Staffing Tribunal	1	500			1	500
Registry of the Public Servants Disclosure Protection Tribunal	1	300			1	300
	128	*65,105*	*6*	*2,147*	*122*	*62,958*
Citizenship and Immigration						
Department	72	127,011	12	65,270	60	61,741
Immigration and Refugee Board	10	14,800			10	14,800
	82	*141,811*	*12*	*65,270*	*70*	*76,541*
Economic Development Agency of Canada for the Regions of Quebec	*26*	*7,977*	*2*	*1,356*	*24*	*6,621*
Environment						
Department	137	118,037	4	2,692	133	115,345
Canadian Environmental Assessment Agency	7	2,800			7	2,800
Parks Canada Agency	203	198,296	8	4,750	195	193,546
	347	*319,133*	*12*	*7,442*	*335*	*311,691*
Finance						
Department	5	1,394	2	245	3	1,149
Auditor General	6	1,800	6	1,800		
Canadian International Trade Tribunal	1	500	1	500		
Financial Consumer Agency of Canada	1	200			1	200
Financial Transactions and Reports Analysis Centre of Canada	10	5,250			10	5,250
Office of the Superintendent of Financial Institutions	8	5,707	1	7	7	5,700
	31	*14,851*	*10*	*2,552*	*21*	*12,299*

Accountable advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
Fisheries and Oceans	*280*	*190,867*	*230*	*142,070*	*50*	*48,797*
Foreign Affairs and International Trade						
Department	1,785	20,252,213	48	193,807	1,737	20,058,406
Canadian International Development Agency	5	6,800	1	5,500	4	1,300
International Joint Commission (Canadian Section)	4	33,412	4	33,412		
	1,794	*20,292,425*	*53*	*232,719*	*1,741*	*20,059,706*
Governor General	*6*	*4,300*			*6*	*4,300*
Health						
Department	189	93,911	142	55,475	47	38,436
Canadian Institutes of Health Research	44	203,300	44	203,300		
Canadian Northern Economic Development Agency	1	250			1	250
Patented Medicine Prices Review Board	1	500	1	500		
Public Health Agency of Canada	29	9,500	29	9,500		
	264	*307,461*	*216*	*268,775*	*48*	*38,686*
Human Resources and Skills Development						
Department	25	18,600	25	18,600		
Canada Industrial Relations Board	9	4,500			9	4,500
Office of the Co-ordinator, Status of Women	4	1,400			4	1,400
	38	*24,500*	*25*	*18,600*	*13*	*5,900*
Indian Affairs and Northern Development						
Department	26	11,550			26	11,550
Canadian Polar Commission	1	600			1	600
Indian Residential Schools Truth and Reconciliation Commission	2	1,000	2	1,000		
Registry of the Specific Claims Tribunal	1	500			1	500
	30	*13,650*	*2*	*1,000*	*28*	*12,650*
Industry						
Department	81	37,275	80	36,950	1	325
Canadian Space Agency	9	27,319	2	850	7	26,469
Federal Economic Development Agency for Southern Ontario	5	5,479	1	1,979	4	3,500
Natural Sciences and Engineering Research Council	9	3,400			9	3,400
Registry of the Competition Tribunal	1	500			1	500
Social Sciences and Humanities Research Council	2	800			2	800
Statistics Canada	89	126,798	5	1,662	84	125,136
	196	*201,571*	*88*	*41,441*	*108*	*160,130*
Justice						
Department	69	8,028,750			69	8,028,750
Canadian Human Rights Commission	4	3,900	3	2,500	1	1,400
Canadian Human Rights Tribunal	1	500	1	500		
Commissioner for Federal Judicial Affairs	37	529,506	12	72,794	25	456,712
Courts Administration Service	41	7,520	41	7,520		
Office of the Director of Public Prosecutions	14	3,050			14	3,050
Offices of the Information and Privacy Commissioners of Canada	6	2,800			6	2,800
Supreme Court of Canada	4	16,650			4	16,650
	176	*8,592,676*	*57*	*83,314*	*119*	*8,509,362*

Accountable advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
National Defence						
Department	10,974	34,792,571	4,301	7,866,925	6,673	26,925,646
Canadian Forces Grievance Board	1	500	1	500		
Communications Security Establishment	96	467,326	1	1,780	95	465,546
Military Police Complaints Commission	1	500			1	500
Office of the Communications Security Establishment Commissioner	1	300			1	300
	11,073	*35,261,197*	*4,303*	*7,869,205*	*6,770*	*27,391,992*
Natural Resources						
Department	71	103,588	3	9,578	68	94,010
Canadian Nuclear Safety Commission	7	1,500	2	350	5	1,150
Northern Pipeline Agency	1	400	1	400		
	79	*105,488*	*6*	*10,328*	*73*	*95,160*
Parliament						
The Senate	15	5,350			15	5,350
House of Commons	465	1,147,452	10	12,790	455	1,134,662
Library of Parliament	11	7,392	3	2,192	8	5,200
Office of the Conflict of Interest and Ethics Commissioner	1	500			1	500
Senate Ethics Officer	1	250			1	250
	493	*1,160,944*	*13*	*14,982*	*480*	*1,145,962*
Privy Council						
Department	26	17,227		173 (1)	26	17,054
Canadian Intergovernmental Conference Secretariat	7	4,767			7	4,767
Canadian Transportation Accident Investigation and Safety Board	14	8,700			14	8,700
Chief Electoral Officer	9	1,900			9	1,900
Office of the Commissioner of Official Languages	12	3,300	12	3,300		
Security Intelligence Review Committee	1	300			1	300
	69	*36,194*	*12*	*3,473*	*57*	*32,721*
Public Safety and Emergency Preparedness						
Department	27	10,967			27	10,967
Canada Border Services Agency	593	781,778	13	14,860	580	766,918
Canadian Security Intelligence Service	138	8,368,131	1	6,500,000	137	1,868,131
Correctional Service of Canada	214	299,598	20	28,677	194	270,921
National Parole Board	9	4,775			9	4,775
Royal Canadian Mounted Police	1,978	12,889,911	1,058	9,919,003	920	2,970,908
	2,959	*22,355,160*	*1,092*	*16,462,540*	*1,867*	*5,892,620*
Public Works and Government Services						
Department	198	116,404	167	83,729	31	32,675
Shared Services Canada	35	25,091	7	6,341	28	18,750
	233	*141,495*	*174*	*90,070*	*59*	*51,425*
Transport						
Department	1,111	164,998	3	3,175	1,108	161,823
Canadian Transportation Agency	1	300			1	300
Office of Infrastructure of Canada	1	600			1	600
Transportation Appeal Tribunal of Canada	3	3,700			3	3,700
	1,116	*169,598*	*3*	*3,175*	*1,113*	*166,423*

Accountable advances — *Concluded*

	Advances outstanding as at March 31, 2013		Advances settled in April 2013		Advances outstanding as at April 30, 2013	
Department and agency	Number	Amount	Number	Amount	Number	Amount
		$		$		$
Treasury Board						
Secretariat	19	16,537	2	2,370	17	14,167
Canada School of Public Service	14	9,330			14	9,330
Office of the Commissioner of Lobbying	1	200	1	200		
Office of the Public Sector Integrity Commissioner	1	1,000	1	1,000		
	35	*27,067*	*4*	*3,570*	*31*	*23,497*
Veterans Affairs						
Department	93	48,234	91	47,584	2	650
Veterans Review and Appeal Board	1	300	1	300		
	94	*48,534*	*92*	*47,884*	*2*	*650*
Western Economic Diversification	*7*	*2,950*			*7*	*2,950*
Total	20,156	89,889,968	6,883	25,614,325	13,273	64,275,643

[1] Partial Settlement.

Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Directive on Losses of Money or Property.

Losses of revenues due to fraud or willful misrepresentation — discovered or detected in 2012-2013

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Canada Revenue Agency					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax	107	21,919,300	878,133	6,876,864	14,164,303
Income tax	90	11,841,323	1,887,099	11,000	9,943,224
Other administered losses	3	47,923	216		47,707
	200	*33,808,546*	*2,765,448*	*6,887,864*	*24,155,234*
Cases before the Court (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Goods and services tax/harmonized sales tax	135	26,107,595		(1)	(1)
Income tax	350	187,540,103		(1)	(1)
Other administered losses	19	2,884,426		(1)	(1)
	504	*216,532,124*			
	704	250,340,670	2,765,448	6,887,864	24,155,234
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to *Customs Act* infractions —					
Misrepresentation — Value	4	6,749	1,996		4,753
Non report/Smuggling	39	407,560	2,310		405,250
Other infractions	1	2,089			2,089
	44	416,398	4,306		412,092
	748	250,757,068	2,769,754	6,887,864	24,567,326

(1) These amounts can only be estimated following a court conviction.

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2012-2013

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Agriculture and Agri-Food					
Department					
Fraudulent use of acquisition card (1 case)		2,727		2,727	
Canadian Food Inspection Agency					
Fraudulent use of designated acquisition card (3 cases)	20	508	456		52
Loss of petty cash (2 cases)	20	59	20		39
Net shortages between services invoiced and payments received	20	16		16	
Theft of petty cash (1 case)	20	115		115	
Unauthorized use of designated acquisition card (7 cases)	20	1,045	1,045		
Unauthorized use of designated travel card (12 cases)	20	44,290	24,017	4,350	15,923
Canadian Grain Commission					
Misuse of designated travel card (1 case)		1,162			1,162
Canada Revenue Agency					
Fraudulent claim for sick and other leave benefits (8 cases)	1	34,939	1,474		33,465
Fraudulent claim for training and travel costs (1 case)	1	776	776		
Fraudulent claim for travel costs (1 case)	1	20,993			20,993
Loss of cash receipts (1 case)	1	1,000		1,000	
Loss of petty cash (1 case)	1	950		950	
Misappropriation of petty cash (1 case)		40	40		
Net cashier shortage (gross shortage $3,009; gross overage $699)	1	2,310		2,310	
Unauthorized use of acquisition card (1 case)	1	366	366		
Unauthorized use of CRA travel card (2 cases)	1	7,142	2,771		4,371
Unauthorized use of telecommunication services (1 case)	1	428	428		
Citizenship and Immigration					
Department					
Cashier shortage (7 cases)	1	270		270	
Immigration and Refugee Board					
Theft of petty cash (1 case)	10	287		287	
Unauthorized use of acquisition card (1 case)	10	3,691	1,045		2,646
Economic Development Agency of Canada for the Regions of Quebec					
Fraudulent claim for transfer payments (1 case)	5	490,000		490,000	
Environment					
Department					
Unauthorized use of designated travel card (7 cases)	1	15,855	5,249		10,606
Parks Canada Agency					
Loss of deposit (1 case)		1,929		1,929	
Net cashier shortage (gross shortage $244,570; gross overage $220,138)		24,432		24,432	
Theft of deposit (1 case)		1,455	1,455		
Theft of money from a vault (1 case)		290		290	
Theft of money from revenue (4 cases)		1,500		1,500	

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Charged to 2012 2013 Vote	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Fisheries and Oceans					
Department					
Cashier shortage (1 case)	1	20		20	
Fraudulent claim paid to suppliers and contractors (1 case)	1	316,595			316,595
Fraudulent use of acquisition card due to identity theft (6 cases)	1	17,555	14,320		3,235
Fraudulent use of travel card due to identity theft (1 case)	1	1,923			1,923
Theft of petty cash (1 case)	1	600	600		
Unauthorized claim paid to suppliers and contractors (1 case)	1	228,850			228,850
Unauthorized use of designated travel card (5 cases)	1	9,582	5,202		4,380
Foreign Affairs and International Trade					
Department					
Loss of bank draft	1	75		75	
Loss of consular revenues	1	1,135	1,135		
Loss of money due to banking error	1	147		147	
Loss of money due to duplicate payment	1	2,469		2,469	
Loss of travel advance (3 cases)	1	3,863		3,863	
Canadian International Development Agency					
Fraudulent claim for grant and contribution (2 cases)	30	24,452	7,117	3,362	13,973
Theft and usage of taxi chit (2 cases)	25	34		34	
Health					
Department					
Fraudulent claim for contribution (2 cases)		115,926	31,909		84,017
Human Resources and Skills Development					
Department					
Cashier shortage (33 cases)	1	4,701		4,701	
Fraudulent claim for Universal Child Care Benefits (1 case)	(S)	8,500			8,500
Fraudulent claim for Canada Student Loans (2 cases)	(S)	11,003			11,003
Fraudulent claim for Employment Insurance Benefits (112,693 cases)	(S)	158,787,153	29,455,486	31,819	129,299,848
Fraudulent claim for grant and contribution (3 cases)	5	620,814			620,814
Fraudulent claim for Old Age Security (15 cases)	(S)	659,405	35,230		624,175
Fraudulent use of acquisition card (1 case)	1	605			605
Theft of petty cash (2 cases)	1	261		261	
Indian Affairs and Northern Development					
Department					
Loss of cash receipts (Treaty Payment Program) (1 case)	1	265		265	
Loss of gift card (1 case)	1	450		450	
Loss of petty cash (1 case)	1	176		176	
Industry					
Natural Sciences and Engineering Research Council					
Loss of petty cash amount by a standing advance holder		222		222	

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
National Research Council of Canada					
Loss following investigation on irregularities pertaining to a former employee's petty cash, travel card, acquisition card and overtime transactions		72,700	3,300		69,400
Justice					
Courts Administration Service					
Theft of petty cash (1 case)	30	36		36	
Supreme Court of Canada					
Loss of petty cash (1 case)	50	10		10	
National Defence					
Department					
Cashier shortage – Ottawa (1 case)	1	190			190
Counterfeit US currency – HMCS Algonquin (1 case)		50	50		
Counterfeit US currency – Kabul (1 case)		1,333			1,333
Discrepancy in Working Capital Account Advance HMCS Ottawa (1 case)		11,949			11,949
Loss of accountable advance – Greenwood (1 case)		354	354		
Loss of accountable advance – Ottawa (1 case)		12,966			12,966
Loss of standing advance – CFSU(E) (1 case)		6,735			6,735
Loss of standing advance – Ottawa (1 case)		42,975			42,975
Loss of temporary advance – Esquimalt (1 case)		1,500			1,500
Parliament					
The Senate					
Fraudulent claim of travel expense that was discovered and repaid in 2006-2007 (1 case)		23,666			
Loss due to claims for living allowance in the National Capital Region and/or travel expenses (4 cases)		314,758	81,333		233,425
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Fraudulent use of acquisition card (1 case)	10	1,845		1,845	
Loss of bank deposit (2 cases)	10	70		70	
Loss of cashier float (2 cases)	10	228		228	
Theft of petty cash (2 cases)	10	123		123	
Correctional Service of Canada					
Loss of petty cash		934		934	
Loss of petty cash	25	200		200	
Loss of public money due to fraud	25	113,660			113,660
Loss originated from fraudulent inmate money order		10,391	5,617		4,774
Royal Canadian Mounted Police					
Fraudulent use of designated acquisition card (1 case)	45	443	443		
Theft of exhibits (2 cases)	45	55,848	38,344	17,504	
Public Works and Government Services					
Department					
Fraudulent use of AirCard	1	5,050			5,050
Fraudulent use of taxi vouchers	1	250		250	
Overpayments – Public Service Pension Fund		174,014	39,718		134,296
Theft of petty cash (3 cases)	1	817		270	547
Unauthorized use of acquisition card (6 cases)	1	8,500	7,667		833
Unauthorized use of BlackBerry	1	1,208			1,208
Unauthorized use of travel card (5 cases)	1	10,357	1,775		8,582

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2012-2013 — *Concluded*

Brief description of loss	Charged to 2012-2013 Vote	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Receiver General — Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —					
Forged endorsements (3,293 cases)		2,221,660	2,216,160	5,500	
Irregular endorsements (146 cases)		626,565	626,565		
Misdirected direct deposits (7,483 cases)		3,060,323	2,055,783	530,911	473,629
Not endorsed (1,282 cases)		1,054,102	1,054,102		
Others (606 cases)		3,802,907	3,781,004	21,903	
Transport					
Department					
Unauthorized or personal use of taxi voucher (1 case)	1	652	652		
Unauthorized use of acquisition card (1 case)	1	1,280	1,280		
		173,116,005	39,504,288	1,157,824	132,430,227

(S) Statutory authority

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2012-2013

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Agriculture and Agri Food				
Department				
Damage to Crown vehicle (1 case)	3,336		3,336	
Theft of BlackBerry (4 cases)	1,596		1,596	
Theft of computer monitor (1 case)	350		350	
Theft of cordless tool kit (1 case)	800		800	
Theft of laptop (1 case)	1,400		1,400	
Theft of sign (1 case)	160		160	
Vandalism of government building (1 case)	100		100	
Canadian Food Inspection Agency				
Theft of airbag (1 case)	1,422		1,422	
Theft of radio (1 case)	40		40	
Vandalism to Crown vehicle (25 cases)	9,536		9,536	
Canada Revenue Agency				
Damage to Crown vehicle (2 cases)	7,352		7,352	
Damage to office equipment (2 cases)	40		40	
Theft of electronic and other equipment (4 cases)	325		325	
Theft of informatic equipment and parts (4 cases)	3,570		3,570	
Theft of telecommunications equipment (3 cases)	750		750	
Canadian Heritage				
Department				
Theft of laptop (1 case)	1,500		1,500	
Canadian Radio television and Telecommunications Commission				
Theft of iPad (3 cases)	2,250		2,250	
National Film Board				
Theft of iPad (3 cases)	1,785		1,785	
Theft of technical audiovisual equipment (1 case)	1,000		1,000	
Public Service Commission				
Theft of HDMI cable (1 case)	25		25	
Theft of laptop (2 cases)	5,600		5,600	
Theft of network adapter (1 case)	45		45	
Citizenship and Immigration				
Department				
Vandalism of Crown vehicle (1 case)	642		642	
Immigration and Refugee Board				
Damage and partial replacement to access control card reader (1 case)	3,051		3,051	
Damage to security system (1 case)	6,249		6,249	
Theft of laptop (8 cases)	9,986		9,986	
Theft of projector (1 case)	100		100	
Theft of television (4 cases)	5,126		5,126	
Theft of videoconference equipment, camera and monitor (1 case)	9,012		9,012	
Vandalism to doors (7 cases)	6,845		6,845	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Environment				
Department				
Theft of BlackBerry (8 cases)	1,114		1,114	
Theft of boat, motor and trailer (1 case)	10,882	1,574	9,308	
Theft of computer (2 cases)	1,148		1,148	
Theft of laptop and accessories (13 cases)	21,664		21,664	
Theft of monitor (2 cases)	1,788		1,788	
Theft of photographic equipment (2 cases)	5,250		5,250	
Theft of tools and equipment (5 cases)	2,538		2,538	
Theft of uniform and identification (2 cases)	360	10	350	
Vandalism to Crown vehicle (9 cases)	2,873		2,873	
Parks Canada Agency				
Damage to equipment (5 cases)	85,923		85,215	708
Damage to real property (1 case)	1,090		1,090	
Theft of electronic equipment (3 cases)	6,853		2,900	3,953
Theft of equipment (8 cases)	22,492		22,492	
Theft of furniture and furnishing (2 cases)	10,060		10,060	
Theft of informatics equipment (1 case)	200		200	
Theft of machinery (1 case)	7,000		7,000	
Theft of material and supplies (7 cases)	11,710		11,710	
Theft of telecommunications equipment (1 case)	1,200	1,200		
Vandalism to building (9 cases)	11,130		11,130	
Vandalism to equipment (2 cases)	2,350		2,350	
Vandalism to furniture and furnishing (2 cases)	3,360		3,360	
Vandalism to real property (13 cases)	3,527		3,527	
Finance				
Auditor General				
Theft of BlackBerry (1 case)	100		100	
Theft of laptop (2 cases)	2,600		2,600	
Financial Transactions and Reports Analysis Centre of Canada				
Theft of BlackBerry (1 case)	650		650	
Theft of laptop (1 case)	1,000		1,000	
Office of the Superintendent of Financial Institutions				
Theft of BlackBerry (2 cases)	270		270	
Fisheries and Oceans				
Department				
Theft of electronic equipment (3 cases)	924		924	
Theft of informatics equipment (8 cases)	9,367		9,367	
Theft of machinery and equipment (10 cases)	32,904		32,904	
Theft of materials and supplies (9 cases)	19,290		19,290	
Theft of telecommunication equipment (1 case)	220		220	
Vandalism of Crown vehicle (7 cases)	823		823	
Vandalism to building and real property (6 cases)	4,239		4,239	
Foreign Affairs and International Trade				
Department				
Theft of fuel	12,015	7,555	4,460	
Theft of laptop (4 cases)	4,740		4,740	
Canadian International Development Agency				
Theft of BlackBerry (2 cases)	1,100		1,100	
Theft of cellular phone (1 case)	200		200	
Theft of Smart Label Printer (1 case)	100		100	
Theft of iPad (1 case)	700		700	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Health				
Department				
Theft of laptop (2 cases)	3,500		3,500	
Vandalism to Crown vehicle (1 case)	100		100	
Public Health Agency of Canada				
Theft of iPad (2 cases)	1,400		1,400	
Theft of laptop (1 case)	2,000		2,000	
Human Resources and Skills Development				
Department				
Theft of computer (1 case)	800		800	
Theft of computer equipment (5 cases)	390		390	
Theft of digital camera (2 cases)	1,197		1,197	
Theft of laptop (2 cases)	2,160		2,160	
Theft of material and supplies (5 cases)	97		97	
Theft of projector (1 case)	2,000		2,000	
Theft of telecommunication equipment (12 cases)	3,078		3,078	
Vandalism to computer equipment (2 cases)	51		51	
Vandalism to Crown vehicle (9 cases)	7,155		7,155	
Office of the Co ordinator, Status of Women				
Theft of chair (1 case)	720		720	
Indian Affairs and Northern Development				
Department				
Theft of artwork (2 cases)	1,320		1,320	
Theft of BlackBerry (2 cases)	700		700	
Theft of camera (1 case)	500		500	
Theft of cellular phone (1 case)	52		52	
Theft of gas warning system (1 case)	675		675	
Theft of GPS (1 case)	380		380	
Theft of laptop (1 case)	1,123		1,123	
Vandalism to Crown vehicle (1 case)	2,457		2,457	
Industry				
Department				
Theft of BlackBerry (3 cases)	150		150	
Theft of brass rods (1 case)	3,575		3,575	
Theft of laptop (1 case)	200		200	
Theft of USB key (1 case)	50		50	
Vandalism to Crown vehicle (1 case)	1,000		1,000	
National Research Council of Canada				
Theft of copper pipes and sheets of brass (2 cases)	4,500		4,500	
Theft of headphone (2 cases)	400		400	
Theft of laptop and tablet (1 case)	1,500		1,500	
Justice				
Department				
Theft of video card	250		250	
Commissioner for Federal Judicial Affairs				
Theft of laptop (1 case)	1,384		1,384	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Office of the Director of Public Prosecutions				
Theft of BlackBerry (4 cases)	800		800	
Theft of control access cards (1 case)	7		7	
Theft of laptop (2 cases)	1,200		1,200	
Theft of taxi chit (1 case)	8		8	
Offices of the Information and Privacy Commissioners of Canada				
Theft of iPad (1 case)	829		829	
National Defence				
Department				
Damage to military kit (21 items)	1,372		1,372	
Damage to military specific equipment (11 items)	3,000	122	2,878	
Damage to non military specific equipment (3 items)	56		56	
Damage to tools (2 items)	116		116	
Damage to weapons and accessories (2 items)	94		94	
Theft of computer (9 items)	10,588	2,900	7,688	
Theft of construction engineering equipment (20 items)	7,272		7,272	
Theft of electrical equipment (1,602 items)	908,415	1,199	907,216	
Theft of laptop (13 items)	16,263	713	15,550	
Theft of machinery (20 items)	61,124		61,124	
Theft of military kit (1,229 items)	97,317	2,206	94,794	317
Theft of military specific equipment (2,599 items)	695,544	1,860	693,684	
Theft of non military specific equipment (30,587 items)	2,676,438		2,676,438	
Theft of technical equipment (242 items)	209,477	1,745	207,732	
Theft of telecommunication equipment (234 items)	113,110		113,110	
Theft of tools (7,050 items)	839,283	216	839,067	
Theft of transportation equipment (4,015 items)	1,272,507		1,272,507	
Theft of weapons and accessories (484 items)	169,434	47	169,387	
Natural Resources				
Department				
Theft of BlackBerry (1 case)	200		200	
Theft of cellular phone (1 case)	549		549	
Theft of electronic equipment (1 case)	828		828	
Theft of trailer hitch from Crown vehicle (1 case)	60		60	
Vandalism of road sign (1 case)	125		125	
Parliament				
House of Commons				
Theft of camera (1 case)	280	280		
Theft of GPS (1 case)	619		619	
Theft of laptop (3 cases)	4,967	600	4,367	
Privy Council				
Department				
Theft of GPS (1 case)	127		127	
Chief Electoral Officer				
Theft of BlackBerry (1 case)	500		500	
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Theft of cellular phone (2 cases)	500		500	
Theft of computer equipment (5 cases)	5,338		5,338	
Theft of equipment and tools (1 case)	44,285		44,285	
Theft of uniform component (4 cases)	580		580	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2012-2013 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Correctional Service of Canada				
Damage due to inmate disturbances (96 cases)	36,226	749	35,119	358
Damage due to intentional fire (17 cases)	9,069		8,669	400
Damage due to water pipe break (2 cases)	4,200		4,200	
Damage to plate glass window (18 cases)	7,389		7,389	
Loss of property and equipment due to arson (5 cases)	280		280	
Theft of supplies (2 cases)	807		807	
Vandalism of motor vehicle (13 cases)	11,790		11,790	
Vandalism of property and equipment (1,207 cases)	105,773	2,957	102,816	
Royal Canadian Mounted Police				
Damage to building and other real property (2 cases)	1,638		1,638	
Damage to Crown vehicles and other transportation equipment (27 cases)	39,797	10,271	27,776	1,750
Theft of machinery, equipment, furniture and furnishings (1 case)	743		743	
Theft of telecommunication, informatics and electronic equipment (10 cases)	11,573		11,573	
Vandalism to Crown vehicle and other transportation equipment (7 cases)	2,861	55	914	1,892
Public Works and Government Services				
Department				
Theft of BlackBerry (8 cases)	810		810	
Theft of BlackBerry PlayBook	550		550	
Theft of color printer cartridges (4 cases)	400		400	
Theft of electronic equipment (3 cases)	2,250		2,250	
Theft of generator and engine	3,909		3,909	
Theft of informatics equipment (5 cases)	915		915	
Theft of laptop (8 cases)	11,544	4,208	7,336	
Theft of notebook	7		7	
Theft of telephone	300		300	
Theft of tools	8,000		8,000	
Vandalism to building (8 cases)	13,288		13,288	
Vandalism to property (3 cases)	4,135		4,135	
Vandalism to vehicle (3 cases)	1,241		1,241	
Shared Services Canada				
Theft of BlackBerry (1 case)	549		549	
Theft of laptop (4 cases)	5,026		5,026	
Transport				
Department				
Theft of gasoline (1 case)	30		30	
Theft of laptop (2 cases)	3,290		3,290	
Vandalism to Crown vehicle (1 case)	71		71	
Treasury Board				
Secretariat				
Theft of iPad (1 case)	649		649	
Western Economic Diversification				
Theft of label printer (2 cases)	500		500	
	7,867,433	40,467	7,817,588	9,378

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2012-2013

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Agriculture and Agri-Food				
Department				
Damage to government building (3 cases)	3,453		3,453	
Damage to Crown vehicle in an accident (22 cases)	38,410		38,410	
Damage to off-road vehicle (1 case)	168		168	
Loss of BlackBerry (5 cases)	2,047		2,047	
Loss of cellular phone (2 cases)	220		220	
Loss of overhead projector (1 case)	628		628	
Canadian Food Inspection Agency				
Damage to Crown vehicle in an accident (110 cases)	238,957	37,466	200,353	1,138
Canadian Grain Commission				
Damage to Crown vehicle (1 case)	2,286		2,286	
Loss of cellular phone (2 cases)	500		500	
Loss of cordless phone (1 case)	100		100	
Loss of proximity access and ID cards (14 cases)	70	5	65	
Atlantic Canada Opportunities Agency				
Department				
Damage to a television (1 case)	1,600		1,600	
Damage to Crown vehicle (4 cases)	1,097		1,097	
Canada Revenue Agency				
Damage to Crown vehicle (5 cases)	5,573		5,573	
Loss of informatics equipment and parts (29 cases)	23,711		23,711	
Loss of office equipment (51 cases)	1,316		1,316	
Loss of telecommunications equipment (26 cases)	3,554		3,554	
Canadian Heritage				
Department				
Loss of BlackBerry (2 cases)	950		950	
Canadian Radio-television and Telecommunications Commission				
Loss of BlackBerry (4 cases)	800		800	
Public Service Commission				
Loss of BlackBerry (1 case)	549		549	
Citizenship and Immigration				
Department				
Damage to Crown vehicle (1 case)	865		865	
Loss of BlackBerry (22 cases)	6,000		6,000	
Loss of laptop (1 case)	800		800	
Environment				
Department				
Damage to a handheld computer	2,492		2,492	
Damage to boat	1,875		1,875	
Damage to camera (6 cases)	2,932		2,932	
Damage to Crown vehicle (8 cases)	62,203	2,725	59,478	
Damage to electronic organizer	200		200	
Damage to GPS	207		207	
Damage to portable phone (3 cases)	5,478		5,478	
Damage to projector	1,749		1,749	
Damage to two-way radio	80		80	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of BlackBerry (27 cases)	3,211		3,211	
Loss of boat in flood (4 cases)	5,813		5,813	
Loss of laptop	892		892	
Parks Canada Agency				
Damage to building (1 case)	10,000		10,000	
Damage to Crown vehicle (37 cases)	77,571	4,510	67,061	6,000
Damage to equipment (2 cases)	102,599		2,599	100,000
Damage to furniture and furnishing (2 cases)	6,300		300	6,000
Damage to machinery (2 cases)	1,533		1,533	
Damage to other real property (5 cases)	6,377		4,177	2,200
Damage to other transportation equipment (5 cases)	7,239		7,239	
Loss of equipment (1 case)	120		120	
Loss of material and supplies (1 case)	27		27	
Miscellaneous damage caused by storms (2 cases)	110,059		110,059	
Finance				
Department				
Loss of BlackBerry (7 cases)	3,300		3,300	
Auditor General				
Loss of BlackBerry (1 case)	100		100	
Loss of encrypted USB key (1 case)	92		92	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of BlackBerry (2 cases)	1,300		1,300	
Office of the Superintendent of Financial Institutions				
Damage to BlackBerry (5 cases)	675		675	
Loss of BlackBerry (1 case)	135		135	
Loss of laptop (1 case)	1,000		1,000	
Fisheries and Oceans				
Department				
Damage to electronic equipment (2 cases)	300		300	
Damage to informatics equipment (2 cases)	2,509		2,509	
Damage to material and supplies (1 case)	3,752		3,752	
Damage to Crown vehicles (78 cases)	61,942	2,311	59,631	
Damage to machinery and equipment (2 cases)	908		908	
Loss of electronic equipment (5 cases)	4,020		4,020	
Loss of machinery and equipment (2 cases)	5,730		5,730	
Loss of telecommunications equipment (5 cases)	2,364		2,364	
Foreign Affairs and International Trade				
Department				
Damage of furnishings	12,527		12,527	
Damage of works of arts (6 cases)	2,907		2,907	
Damage to building	983		983	
Canadian International Development Agency				
Loss of BlackBerry (5 cases)	2,750		2,750	
Health				
Department				
Loss of BlackBerry (10 cases)	3,300		3,300	
Loss of camera (1 case)	171		171	
Loss of cellular phone (3 cases)	220		220	
Loss of wireless computer mouse (1 case)	50		50	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Public Health Agency of Canada				
Loss of BlackBerry (3 cases)	750		750	
Loss of camera (1 case)	299		299	
Loss of cellular phone (1 case)	19		19	
Loss of digital voice recorder and USB keys (1 case)	210		210	
Loss of laptop (3 cases)	5,200		5,200	
Human Resources and Skills Development				
Department				
Damage to Crown vehicle (75 cases)	34,878		34,878	
Damage to material and supplies (1 case)	15		15	
Damage to telecommunication equipment (2 cases)	450		450	
Loss of computer equipment (2 cases)	250		250	
Loss of material and supplies (299 cases)	4,499		4,499	
Loss of telecommunication equipment (6 cases)	2,455		2,455	
Office of the Co ordinator, Status of Women				
Damage to refrigerator during clean up (1 case)	200		200	
Loss of BlackBerry (1 case)	621		621	
Loss of laptop battery (1 case)	157		157	
Indian Affairs and Northern Development				
Department				
Damage to Crown vehicle (1 case)	1,763		1,763	
Loss of BlackBerry (14 cases)	4,685		4,685	
Loss of dry seal unit (1 case)	10		10	
Loss of laptop (1 case)	1,095		1,095	
Loss of USB keys (5 cases)	50		50	
Industry				
Department				
Damage to a scale (1 case)	540		540	
Damage to computer table (12 cases)	9,000		9,000	
Damage to Crown vehicle (8 cases)	6,640		6,640	
Damage to office supplies (1 case)	3,642		3,642	
Loss of antenna (2 cases)	2,040		2,040	
Loss of BlackBerry (21 cases)	1,832		1,832	
Loss of computer (52 cases)	12,615		12,615	
Loss of digital camera (6 cases)	1,790		1,790	
Loss of facsimile (7 cases)	7,781		7,781	
Loss of laptop (10 cases)	4,311		4,311	
Loss of microwave (1 case)	40		40	
Loss of monitor (38 cases)	5,230		5,230	
Loss of printer (6 cases)	1,605		1,605	
Loss of projector (10 cases)	5,599		5,599	
Loss of refrigerator (1 case)	221		221	
Loss of scanner (4 cases)	1,177		1,177	
Loss of scientific laboratory equipment (34 cases)	20,751		20,751	
Loss of teleconference system (6 cases)	2,882		2,882	
Canadian Space Agency				
Loss of technical equipment (1 case)	300		300	
Statistics Canada				
Destruction of a transport trailer due to a fire (1 case)	351,580	1,185	350,395	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Justice				
Canadian Human Rights Commission				
Loss of BlackBerry (1 case)	50		50	
Courts Administration Service				
Loss of material and supplies (1 case)	185		185	
Office of the Director of Public Prosecutions				
Loss of BlackBerry (1 case)	200		200	
Loss of control access cards (4 cases)	28		28	
Loss of secure keys (3 cases)	62		62	
Offices of the Information and Privacy Commissioners of Canada				
Loss of BlackBerry (2 cases)	100		100	
National Defence				
Department				
Damage to aircraft (2 items)	26,551,805		26,551,805	
Damage to computers (14 items)	4,155		4,155	
Damage to electrical equipment (16 items)	3,066		3,066	
Damage to military kit (357 items)	27,028	1,060	25,968	
Damage to military specific equipment (119 items)	18,122	801	17,321	
Damage to non military specific equipment (227 items)	13,365	426	12,939	
Damage to technical equipment (131 items)	258,234		258,234	
Damage to telecommunication equipment (3 items)	3,568		3,568	
Damage to tools (33 items)	17,078	70	17,008	
Damage to weapons and accessories (17 items)	995		995	
Loss of computers (84 items)	124,841	1,100	123,741	
Loss of construction engineering equipment (1 item)	1,596		1,596	
Loss of electrical equipment (130 items)	128,765		128,765	
Loss of laptop (15 items)	26,275		26,275	
Loss of machinery (109 items)	58,629		58,629	
Loss of military kit (9,219 items)	683,550	29,179	653,523	848
Loss of military specific equipment (4,028 items)	782,047	20,229	730,864	30,954
Loss of non military specific equipment (1,693 items)	226,468	1,075	223,903	1,490
Loss of technical equipment (288 items)	323,900	2,910	320,990	
Loss of telecommunication equipment (160 items)	178,692	7,754	170,938	
Loss of tools (382 items)	50,008	529	49,479	
Loss of transportation equipment (30 items)	12,929	159	12,770	
Loss of weapons and accessories (2,147 items)	169,885	3,634	166,251	
Natural Resources				
Department				
Loss of BlackBerry (13 cases)	2,775		2,775	
Loss of electronic equipment (6 cases)	6,471		6,471	
Loss of equipment (27 cases)	244,356		244,356	
Loss of furniture and furnishing (30 cases)	82,700		82,700	
Loss of informatics equipment (37 cases)	8,217		8,217	
Loss of other real property (12 cases)	16,498		16,498	
Loss of other transportation equipment (2 cases)	449		449	
Canadian Nuclear Safety Commission				
Loss of computer (1 case)	19,348		19,348	
Parliament				
House of Commons				
Loss of camera (6 cases)	2,780		2,780	
Loss of computer equipment (9 cases)	12,363		12,363	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2012-2013 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Loss of furniture and equipment due to building collapse (1 case)	24,013		24,013	
Loss of furniture and equipment due to flood (1 case)	11,063		11,063	
Loss of GPS (3 cases)	1,224		1,224	
Loss of headphone (1 case)	300		300	
Loss of tablet (6 cases)	4,896		4,896	
Privy Council				
Department				
Loss of telephone (1 case)	513		513	
Canadian Transportation Accident Investigation and Safety Board				
Damage to Crown vehicle (1 case)	1,278		1,278	
Chief Electoral Officer				
Loss of BlackBerry (8 cases)	3,050		3,050	
Loss of USB Key (1 case)	170		170	
Office of the Commissioner of Official Languages				
Loss of laptop (28 cases)	16,202			16,202
Public Safety and Emergency Preparedness				
Department				
Damage to iPad (4 cases)	196		196	
Damage to laptop (2 cases)	1,600		1,600	
Loss of facsimile card (1 case)	320		320	
Loss of iPad (1 case)	1,200		1,200	
Canada Border Services Agency				
Damage to equipment (1 case)	200		200	
Damage to gate (1 case)	250		250	
Damage to vehicle (5 cases)	10,038		10,038	
Loss of cellular phone (14 cases)	3,373		3,373	
Loss of computer equipment (5 cases)	4,549		4,549	
Loss of equipment (77 cases)	76,367		76,367	
Loss of keys (204 cases)	3,803		3,803	
Loss of uniform components (95 cases)	4,689		4,689	
Correctional Service of Canada				
Damage due to accidental fire (12 cases)	1,084,770		1,084,770	
Damage due to water pipe break (11 cases)	80,976	1,250	79,726	
Damage following motor vehicle accident (70 cases)	148,995		145,995	3,000
Damage to plate glass window (2 cases)	900		900	
Damage to property and equipment (7 cases)	11,100		11,100	
Loss of asset inventories (134 cases)	52,960		52,960	
Royal Canadian Mounted Police				
Damage of Crown vehicles and other transportation equipment (616 cases)	1,687,182	129,184	1,333,234	224,764
Damage of telecommunications, informatics, and electronic equipment (68 cases)	27,365		27,365	
Damage to buildings and other real property (7 cases)	29,471		29,471	
Loss of machinery, equipment, furniture, and furnishings (3 cases)	97		97	
Loss of telecommunications, informatics, and electronic equipment (6 cases)	697		697	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2012-2013 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Public Works and Government Services				
Department				
Damage to building (20 cases)	254,614		254,614	
Damage to property (5 cases)	12,206	4,208	7,998	
Damage to vehicle (6 cases)	5,661		5,661	
Loss of BlackBerry (24 cases)	5,850		5,850	
Loss of camera	260	260		
Loss of cellular telephone (8 cases)	485		485	
Loss of laptop	1,200		1,200	
Loss of office key	224		224	
Loss of pager (2 cases)	137		137	
Loss of USB key (2 cases)	180		180	
Shared Services Canada				
Loss of BlackBerry (3 cases)	1,647		1,647	
Transport				
Department				
Damage of Crown vehicle (22 cases)	29,574		29,574	
Damage to buildings and other real property (1 case)	78,798		53,798	25,000
Loss of GPS (1 case)	200		200	
Loss of inspector ID card and badge (6 cases)	3,900		3,900	
Loss of laptop (1 case)	1,500		1,500	
Canadian Transportation Agency				
Loss of laptop (1 case)	465		465	
Treasury Board				
Secretariat				
Loss of BlackBerry (14 cases)	7,700		7,700	
Office of the Public Sector Integrity Commissioner				
Loss of BlackBerry (2 cases)	100		100	
Veterans Affairs				
Department				
Loss of BlackBerry (4 cases)	2,196		2,196	
Veterans Review and Appeal Board				
Loss of voice recorder (1 case)	387		387	
Western Economic Diversification				
Loss of BlackBerry (2 cases)	190		190	
Loss of computer (1 case)	50		50	
Loss of pocket recorder (1 case)	130		130	
Loss of USB key (1 case)	150		150	
	35,114,022	252,030	34,444,396	417,596

Losses of public money or property — update to cases reported in previous years*
Public Accounts of Canada

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Agriculture and Agri-Food								
Department								
Fraudulent use of timesheet	2004-2005	16,556	40,359	56,915	25,007	1,600	26,915	3,393
Canadian Food Inspection Agency								
Damage to government vehicle in an accident (128 cases)	2011-2012	210,337		210,337	42,440	13,683	154,214[1]	
Canadian Grain Commission								
Damage to scientific equipment (1 case)	2011-2012	95,000		95,000			95,000[1]	
Misuse of employee travel card (4 cases)	2009-2010	13,472		13,472	12,588			884
Misuse of government employee travel card (2 cases)	2011-2012	12,274		12,274	8,108	1,852		2,314
Atlantic Canada Opportunities Agency								
Department								
Damage to government vehicle in an accident (6 cases)	2011-2012	18,121		18,121			18,121[1]	
Damage to iPad	2011-2012	399		399			399[1]	
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)								
Goods and services tax/harmonized sales tax	2001-2002	9,442,892		9,442,892	1,770,103		7,669,691	3,098
Goods and services tax/harmonized sales tax	2002-2003	13,042,536		13,042,536	1,148,573		11,794,827	99,136
Goods and services tax/harmonized sales tax	2003-2004	6,800,491		6,800,491	2,736,754	9,370	3,861,111[1]	193,256
Goods and services tax/harmonized sales tax	2004-2005	4,581,548		4,581,548	1,261,681	15,147	3,051,344[1]	253,376
Goods and services tax/harmonized sales tax	2005-2006	5,924,283		5,924,283	1,538,453	10,408	4,280,206[1]	95,216
Goods and services tax/harmonized sales tax	2006-2007	8,692,483	(17,804)	8,674,679	2,830,971	30,530	5,473,827[1]	339,351
Goods and services tax/harmonized sales tax	2007-2008	17,198,434		17,198,434	3,360,809	7,745	13,000,122[1]	829,758
Goods and services tax/harmonized sales tax	2008-2009	13,735,115		13,735,115	5,245,544	79,475	6,436,120[1]	1,973,976
Goods and services tax/harmonized sales tax	2009-2010	7,265,375		7,265,375	1,878,812	56,132	3,300,357[1]	2,030,074
Goods and services tax/harmonized sales tax	2010-2011	4,445,660		4,445,660	1,601,148	174,142	1,280,780[1]	1,389,590
Goods and services tax/harmonized sales tax	2011-2012	13,871,865		13,871,865	7,954,344	164,210	3,936,857[1]	1,816,454
Income tax	2001-2002	11,371,419		11,371,419	5,347,337		5,924,083	99,999
Income tax	2002-2003	8,768,905		8,768,905	4,756,128		4,007,542	5,235
Income tax	2003-2004	12,026,416		12,026,416	8,622,886		3,265,319	138,211
Income tax	2004-2005	7,922,895		7,922,895	5,581,210	1,913	2,202,485	137,287

Losses of public money or property — update to cases reported in previous years*
Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Income tax	2005-2006	9,648,565		9,648,565	6,143,619	17,498	2,814,256 [1]	673,192
Income tax	2006-2007	5,865,180		5,865,180	2,676,558	20,854	2,256,927 [1]	910,841
Income tax	2007-2008	13,004,212		13,004,212	3,812,875	53,517	7,281,642 [1]	1,856,178
Income tax	2008-2009	15,562,835	(501,070)	15,061,765	7,672,094	494,318	4,390,492 [1]	2,504,861
Income tax	2009-2010	7,428,731		7,428,731	2,911,828	144,227	1,543,160 [1]	2,829,516
Income tax	2010-2011	22,442,722		22,442,722	8,368,885	104,277	8,562,657 [1]	5,406,903
Income tax	2011-2012	4,611,681		4,611,681	1,543,741	180,263	528,372 [1]	2,359,305
Other administered losses	2006-2007	72,003		72,003	67,470	307	508	3,718
Other administered losses	2008-2009	96,645		96,645	7,444		83,072	6,129
Other administered losses	2009-2010	111,065		111,065	36,324	19,294	30,700	24,747
Other administered losses	2010-2011	161,040		161,040	120,818	9,880	3,661	26,681
Other administered losses	2011-2012	431,140		431,140	122,830	6,381	918 [1]	301,011
False statement on income tax return	2009-2010	16,720		16,720	950			15,770
Fraudulent overtime claims (2 cases)	1997-98	133,792		133,792	87,502	306	45,000	984
Personal purchases made by an employee using a CRA charge card	2007-2008	4,064		4,064	3,304			760
Personal purchases made by an employee using a CRA charge card	2008-2009	3,219		3,219				3,219
Personal purchases of an employee using a CRA charge card and fraudulent claims for payment	2005-2006	7,752		7,752		2,755		4,997
Unauthorized use of acquisition cards (2 cases)	2011-2012	724		724	610	114		
Citizenship and Immigration								
Department								
Misappropriation of funds	2002-2003	178,540	(316)	178,224	15,178	72,561		90,485
Economic Development Agency of Canada for the Regions of Quebec								
False or fraudulent claims paid for contributions (2 cases)	2011-2012	975,185		975,185	443		974,742 [1]	
Environment								
Department								
Damage to Yellowknife Crown housing unit by former employee	2010-2011	13,986		13,986	4,096			9,890
Parks Canada Agency								
Damage to equipment due to accidents (5 cases) [2]	2011-2012	3,644	1,461	5,105		2,970	2,135	
Damage to government vehicle due to accident (29 cases)	2008-2009	105,885	1,200	107,085	9,034		98,051 [1]	
Damage to government vehicle due to accident (57 cases)	2010-2011	116,051		116,051	8,513		101,419	6,119
Damage to vehicles (35 cases)	2011-2012	233,730		233,730	2,021		230,600	1,109
Loss of deposit [2]	2011-2012	211		211		211		
Vandalism on building (10 cases)	2010-2011	46,450		46,450			8,013	38,437

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada* — *Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Finance								
Department								
Unauthorized use of acquisition card	2011-2012	298		298		298		
Fisheries and Oceans								
Department								
Damage of government vehicles and other transportation equipment (122 cases)	2011-2012	123,009		123,009	6,158	6,900	109,951(1)	
Damage to buildings and other real property (6 cases)	2011-2012	164,022		164,022			150,022(1)	14,000
Damage to government vehicles (63 cases)	2009-2010	143,144		143,144	35,649		107,495(1)	
Fraudulent endorsement of cheques	2009-2010	61,039		61,039	39,420			21,619
Loss of vessel in fire	2010-2011	50,000		50,000			15,000	35,000
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases)	2011-2012	63,046		63,046	46,816	11,211	3,633	1,386
Unauthorized use of designated acquisition card and departmental property (1 case)	2011-2012	22,614	(40)(1)	22,574	1,421			21,153
Unauthorized use of designated travel card (10 cases)	2009-2010	21,165		21,165	15,270	5,895		
Vandalism of government vehicles and other transportation equipment (6 cases)	2011-2012	26,295		26,295			25,838	457
Vandalism to buildings and other real property (7 cases)	2011-2012	14,750		14,750			10,552	4,198
Foreign Affairs and International Trade								
Department								
Fraud involving immigration revenue	2003-2004	2,000,000	200,000	2,200,000	450,000			1,750,000
Fraudulent travel or overtime claims (3 cases)	2003-2004	42,559	(410)	42,149			1,149	41,000
Loss of bank drafts and cheques (5 cases)	2011-2012	4,757		4,757			4,757	
Theft of immigration, mission visa or consular funds	1994-95	176,857		176,857				176,857
Theft of mission funds (3 cases)	2000-2001	935,794		935,794				935,794
Canadian International Development Agency								
False or fraudulent claims for grants and contributions (2 cases)	2010-2011	65,000	(12,000)	53,000			30,000	23,000
Fraudulent claims for payment	2010-2011	12,379		12,379				12,379
Misuse of funds to make personal purchases	2010-2011	11,220		11,220	2,600	1,800		6,820
Health								
Department								
Claims for false overtime and misuse of taxi chits (1 case)	2009-2010	30,000	(21,462)	8,538				8,538

Losses of public money or property — update to cases reported in previous years'

Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
False or fraudulent claims for contributions (3 cases)	2009 2010	8,399,000	(97,107)[1]	8,301,893	571,601	60,380	4,518,071	3,151,841
False or fraudulent claims for contributions (1 case)	2010 2011	260,827		260,827	50,000	24,000		186,827
Fraudulent claims for benefits (2 cases)	2007 2008	149,674	(438)[1]	149,236				149,236
Fraudulent claims for benefits (2 cases)	2009 2010	251,000	43,466	294,466	69,376			225,090
Fraudulent travel claims and unreported leave of absence (1 case)	2010 2011	63,714	(25,969)[1]	37,745	[1]			37,745
Fraudulent use of travel card (1 case)	2011 2012	4,804[1]		4,804				4,804
Misuse of government acquisition card (1 case)	2009 2010	19,222		19,222	5,443			13,779
Overpayments Non insured health services providers (5 cases)	2009 2010	10,683,689	(6,772,053)[1]	3,911,636				3,911,636
Human Resources and Skills Development								
Department								
Fraudulent application forms pursuant to Canada student loans (7 cases)	2005 2006	37,397	(18,141)[1]	19,256			19,256[1]	
Fraudulent application forms pursuant to Canada student loans (3 cases)	2008 2009	11,059	(1,242)[1]	9,817			9,817[1]	
Fraudulent application forms pursuant to Canada student loans (19 cases)	2009 2010	137,572	5,711	143,283	7,167	159	38,248[1]	97,709
Fraudulent application forms pursuant to Canada student loans (2 cases)	2010 2011	6,720	31	6,751			450	6,301
Fraudulent claims for benefits:								
Canada Pension Plan	1986 87	3,034	6,807	9,841	3,034			6,807
Canada Pension Plan	1989 90	204,857	(183,862)	20,995	11,946			9,049
Canada Pension Plan	1990 91	1,237,299	(1,026,311)[1]	210,988	174,407	1,916	6,070	28,595
Canada Pension Plan	1991 92	400,740	133,299[1]	534,039	390,498	5,433	25,764	112,344
Canada Pension Plan	1992 93	305,029	75,838[1]	380,867	303,184	6,474	17,741	53,468
Canada Pension Plan	1993 94	244,571	(39,300)[1]	205,271	165,778	600	8,562[1]	30,331
Canada Pension Plan	1994 95	554,947	(182,831)[1]	372,116	309,499	841	10,479	51,297
Canada Pension Plan	1995 96	724,248	436,786[1]	1,161,034	829,300	43,233		288,501
Canada Pension Plan	1996 97	287,024	503,087[1]	790,111	544,182	2,605	91,501[1]	151,823
Canada Pension Plan	1997 98	1,862,075	(1,005,627)[1]	856,448	549,334	15,871	32,559[1]	258,684
Canada Pension Plan	1998 99	922,012	344,655[1]	1,266,667	679,228	13,339	149,405	424,695
Canada Pension Plan	1999 2000	1,166,820	334,078[1]	1,500,898	878,423	15,852	38,181[1]	568,442
Canada Pension Plan	2000 2001	1,426,831	(347,551)[1]	1,079,280	556,226	9,432	98,214	415,408
Canada Pension Plan	2001 2002	1,675,005	(716,945)[1]	958,060	646,220	10,421	91,751[1]	209,668
Canada Pension Plan	2002 2003	540,077	117,556[1]	657,633	390,858	33,658	31,643	201,474
Canada Pension Plan	2003 2004	331,076	592,510[1]	923,586	384,379	14,420	32,643[1]	492,144
Canada Pension Plan	2004 2005	709,351	(56,820)[1]	652,531	282,863	13,897	18,812	336,959
Canada Pension Plan	2005 2006	392,020	215,025[1]	607,045	271,919	21,906	11,198	302,022
Canada Pension Plan	2006 2007	27,486	1,192,663[1]	1,220,149	428,828	26,560	11,616[1]	753,145
Canada Pension Plan	2007 2008	852,364	260,353[1]	1,112,717	408,419	30,666	68,257[1]	605,375

Losses of public money or property — update to cases reported in previous years[1]
Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Canada Pension Plan	2008-2009	724,860	(304,412) (1)	420,448	168,090	3,339	3,953 (1)	245,066
Canada Pension Plan (292 cases)	2009-2010	606,033	463,369 (1)	1,069,402	459,286	33,633	22,976	553,507
Canada Pension Plan (336 cases)	2010-2011	983,060	(418,921)	564,139	122,164	18,501		423,474
Canada Pension Plan (36 cases)	2011-2012	319,457	(40,629) (1)	278,828	71,192	8,560	24,066 (1)	175,010
Employment Insurance Benefits	2005-2006	127,650,924	(16,537,677) (1)	111,113,247	81,264,654	1,000,942	28,847,651 (1)	
Employment Insurance Benefits	2006-2007	152,555,845	(17,461,496) (1)	135,094,349	98,207,393 (1)	3,244,488	10,690,100 (1)	22,952,368
Employment Insurance Benefits	2007-2008	146,870,081	(9,043,033) (1)	137,827,048	96,595,855 (1)	5,911,711	1,326,442 (1)	33,993,040
Employment Insurance Benefits	2008-2009	116,135,633	(6,703,132) (1)	109,432,501	70,094,344 (1)	6,071,563	856,068 (1)	32,410,526
Employment Insurance Benefits (112,561 cases)	2009-2010	119,124,773	(12,841,278) (1)	106,283,495	58,690,394 (1)	8,563,987	446,066 (1)	38,583,048
Employment Insurance Benefits (115,812 cases)	2010-2011	136,713,797	(9,085,685) (1)	127,628,112	53,093,496 (1)	15,804,341	273,303 (1)	58,456,972
Employment Insurance Benefits (104,909 cases)	2011-2012	128,656,145	(5,335,141) (1)	123,321,004	26,548,504 (1)	24,449,970	138,683 (1)	72,183,847
Family Allowances	1988-89	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances	1991-92	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances	1993-94	113,772	42,974	156,746	44,091	100	111,252	1,303
Old Age Security	1985-86	168,923	430,684	599,607	184,797	9,553	184,955	220,302
Old Age Security	1986-87	173,459	68,877	242,336	97,864		143,876	596
Old Age Security	1987-88	348,198	(103,471)	244,727	137,944	3,285	82,923	20,575
Old Age Security	1988-89	1,149,776	(478,928)	670,848	231,249		276,880	162,719
Old Age Security	1989-90	745,061	16,679	761,740	165,009	9,625	216,743	370,363
Old Age Security	1990-91	450,788	34,157 (1)	484,945	120,607		192,431	171,907
Old Age Security	1991-92	563,001	147,469 (1)	710,470	148,518	8,985	461,358	91,609
Old Age Security	1992-93	541,650	565,793	1,107,443	160,006	7,898	821,811 (1)	117,728
Old Age Security	1993-94	256,140	168,824	424,964	89,354	906	171,205	163,499
Old Age Security	1994-95	1,076,882	138,857 (1)	1,215,739	200,735	7,336	775,160 (1)	232,508
Old Age Security	1995-96	558,177	446,246	1,004,423	482,382	12,907	443,435	65,699
Old Age Security	1996-97	556,744	1,014	557,758	47,788	325	419,849 (1)	89,796
Old Age Security	1997-98	808,271	402,230 (1)	1,210,501	193,675	5,100	673,710 (1)	338,016
Old Age Security	1998-99	955,473	203,073	1,158,546	284,413	8,035	422,651	443,447
Old Age Security	1999-2000	517,463	(63,522)	453,941	214,758	6,931	105,433	126,819
Old Age Security	2000-2001	985,419	(270,897) (1)	714,522	219,192	9,816	121,558 (1)	363,956
Old Age Security	2001-2002	3,658,263	(3,147,092) (1)	511,171	85,918	5,689	69,331	350,233
Old Age Security	2002-2003	843,538	(248,553)	594,985	129,542	8,845	190,300	266,298
Old Age Security	2003-2004	2,330,524	(1,016,831) (1)	1,313,693	113,325	4,127	89,517	1,106,724
Old Age Security	2004-2005	1,013,070	(694,547)	318,523	102,112	13,586		202,825
Old Age Security	2005-2006	718,362	(253,155)	465,207	58,005	5,400	160,743	241,059
Old Age Security	2008-2009	134,360	(18,514) (1)	115,846	33,719	10,958		71,169
Old Age Security (15 cases)	2009-2010	606,989	(16,326)	590,663	84,646	13,341		492,676
Old Age Security (2 cases)	2010-2011	95,829		95,829	14,353	2,106		79,370
Old Age Security	2011-2012	14,995		14,995		4,548		10,447
Fraudulent claim for Universal Child Care Benefits (1 case)	2009-2010	6,500		6,500	2,800	3,700		
Fraudulent claim for Universal Child Care Benefits (1 case)	2010-2011	5,400	(600) (1)	4,800	1,300 (1)			3,500
Fraudulent claims for Universal Child Care Benefits (2 cases)	2011-2012	14,000	300 (1)	14,300	8,500 (1)	2,200		3,600
Losses of public money: Fraud by an employee (2 cases)	2006-2007	11,767	(769) (1)	10,998	1,450			9,548

Losses of public money or property — update to cases reported in previous years[*]

Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Fraudulent access to government funds (Grants and contributions) (4 cases)	2008-2009	95,794		95,794			59,310 (1)	36,484
Fraudulent access to government funds (Grants and contributions) (1 case)	2009-2010	80,000		80,000	10,000			70,000
Fraudulent direct deposit (1 case)	2004-2005	44,293		44,293	18,374	25,919		
Fraudulent operation by an employee (Old Age Security) (3 cases)	2008-2009	115,669		115,669	21,937	2,106	341 (1)	91,285
Fraudulent claims for grants and contributions (2 cases)	2011-2012	468,767	17,273 (1)	486,040				486,040
Fraudulent travel payments (2 cases)	2011-2012	2,677		2,677	2,372		305 (1)	
Indian Affairs and Northern Development								
Department								
Administrative error - trust funds (7 cases)	2011-2012	25,345		25,345		5,000	322 (1)	20,023
Fraudulent claims for post-secondary student support program, Quebec region (1 case)	2005-2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card	2010-2011	29,972		29,972				29,972
Industry								
National Research Council of Canada								
Misrepresentation of a former employee's study leave status	2010-2011	71,356		71,356		43,345	28,011 (1)	
Justice								
Office of the Director of Public Prosecutions								
Loss of BlackBerry (1 case)	2011-2012	600		600			600 (1)	
Loss of control access cards (9 cases)	2011-2012	45		45			45 (1)	
Theft of laptop (1 case)	2011-2012	2,000		2,000			2,000 (1)	
Unauthorized use of acquisition card (1 case)	2011-2012	280		280			280 (1)	
National Defence								
Department								
Discrepancy in a standing advance CFB Halifax (2)	2002-2003	3,000		3,000				3,000
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	28,305	63,047	91,352	24,391			66,961
Fraudulent claims CFB Halifax (1 case)	2010-2011	68,374	872	69,246				69,246
Fraudulent claims for education allowances CFSU Brussels	2002-2003	92,000		92,000	26,200	800		65,000
Fraudulent payments deposited into personal bank account in Ottawa	2007-2008	33,948	2,281 (1)	36,229	8,000	2,400		25,829
Fraudulent use of designated acquisition card (1 case)	2011-2012	2,891		2,891		400		2,491

Losses of public money or property — update to cases reported in previous years'
Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Loss due to possible fraud by an ex military at HMCS Montréal	2006 2007	200		200	50	150		
Loss of accountable advance 8 Wing Trenton	2010 2011	662		662				662
Loss of accountable advance Afghanistan (18 cases)	2010 2011	8,485		8,485	2,168	3,196		3,121
Loss of accountable advance Afghanistan (1 case)	2011 2012	960		960		960		
Loss of accountable advance Borden (2 cases)	2011 2012	344		344				344
Loss of accountable advance CFB Edmonton (16 cases)	2010 2011	10,528		10,528		4,859		5,669
Loss of accountable advance Libya (1 case)	2011 2012	13,039	(12,849) (1)	190				190
Loss of cash and vouchers at Op Archer (3 cases)	2006 2007	7,268		7,268		7,268		
Loss of meal ticket sales Esquimalt (1 case)	2011 2012	577	387 (1)	964		964		
Loss of meal ticket sales Greenwood (1 case)	2011 2012	100		100		100		
Loss of public funds 8 Wing Trenton theft (5)	2009 2010	3,870	2,688	6,558				6,558
Loss of public funds CFB Kingston	2009 2010	800		800		800		
Loss of public funds JTF Afghanistan (5 cases)	2009 2010	587		587	417	64		106
Loss of Standing Advance CFB Borden suspected theft (6)	2009 2010	4,200		4,200				4,200
Loss of Standing Advance CFB Halifax suspected theft	2009 2010	300		300		300 (7)		
Loss of Standing advance Dundurn suspected theft	2009 2010	21,000		21,000		21,000 (7)		
Loss of standing advance JTF Afghanistan (5 cases)	2009 2010	19,803	591 (1)	20,394	862		8,758 (1)	10,774
Loss of standing advance Kandahar suspected theft	2008 2009	20,538		20,538		20,538		
Loss or damage to computers (265 items)	2010 2011	1,065,462		1,065,462	5,360		1,059,709	393
Loss or damage to military kit (9,897 items)	2010 2011	568,934		568,934	57,545		511,100	289
Loss or damage to military kit (8,743 items)	2011 2012	537,762		537,762	44,728		489,774	3,260
Loss or damage to military specific equipment (3,192 items)	2010 2011	692,268		692,268	27,035		665,179	54
Loss or damage to military specific equipment (3,804 items)	2011 2012	679,562		679,562	58,388		618,283	2,891
Loss or damage to non military specific equipment (6,064 items)	2010 2011	846,302		846,302	43,707		802,381	214
Loss or damage to non military specific equipment (2,101 items)	2011 2012	241,682		241,682	3,541		237,642	499
Loss or damage to technical equipment (239 items)	2011 2012	287,800		287,800	524		283,678	3,598
Loss or damage to telecommunications equipment (443 items)	2010 2011	430,605		430,605	4,241		426,265	99
Loss or damage to telecommunications equipment (273 items)	2011 2012	297,847		297,847	11,404		282,399	4,044
Loss or damage to tools (336 items)	2011 2012	28,496		28,496	237		28,025	234

Losses of public money or property — update to cases reported in previous years[1]
Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Loss or damage to weapons and accessories (4,749 items)	2010-2011	320,481		320,481	9,903		310,221	357
Loss or damage to weapons and accessories (2,673 items)	2011-2012	123,093		123,093	9,691		112,845	557
Natural Resources								
Department								
Fraudulent cashing of traveler's cheques (2 cases)	2007-2008	12,895		12,895	8,664			4,231
Loss of iPad (2 cases)	2011-2012	1,300		1,300			1,300 (1)	
Theft and unauthorized use of taxi chits (8)	2010-2011	769		769				769
Unauthorized or fraudulent use of designated acquisition or travel card	2011-2012	1,068		1,068				1,068
Privy Council								
Department								
Theft of taxi chits (2 cases)	2009-2010	5,509		5,509	325	620	50	4,514
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Fraudulent use of charge card (1 case)	2006-2007	265,000	(55,110)	209,890	9,040	4,872	180,000 (1)	15,978
Loss of revenues due to *Customs Act* infractions —								
Misrepresentation — Value	2006-2007	508,778	(380,396)	128,382	115,086	1,980	11,316 (1)	
Misrepresentation — Value	2008-2009	24,407		24,407	7,272	153	16,982 (1)	
Misrepresentation — Value	2009-2010	6,533,702	(1,783)	6,531,919	4,019,365		2,512,554 (1)	
Misrepresentation — Value	2011-2012	282,760		282,760	16,247		210,969	55,544
Non report/Smuggling	2006-2007	3,488,297	(90,775)	3,397,522	676,442	1,956	2,719,124 (1)	
Non report/Smuggling	2008-2009	135,058	7,407	142,465	70,359	13,714	58,392 (1)	
Non report/Smuggling	2009-2010	328,773	(46,262)	282,511	173,140		109,371 (1)	
Non report/Smuggling	2010-2011	641,093	(543,013)	98,080	13,941		5,141	78,998
Non report/Smuggling	2011-2012	290,396		290,396	26,174		134 (1)	264,088
Other infractions	2011-2012	7,377		7,377	2,108	1,014		4,255
Correctional Service of Canada								
Damage due to inmate disturbances (166 cases)	2010-2011	54,815		54,815	6,189	543	47,707	376
Damage due to inmate disturbances (357 cases)	2011-2012	61,619		61,619		169	61,119	331
Damage due to intentional fire (12 cases)	2011-2012	11,765		11,765			11,765 (1)	
Damage following motor vehicle accident (72 cases)	2011-2012	129,786		129,786	11,659	2,997	115,130	
Theft of receipts	2010-2011	75		75				75
Vandalism of property and equipment (292 cases)	2008-2009	51,018		51,018	6,484	579	43,955 (1)	
Vandalism of property and equipment (1,505 cases)	2009-2010	99,662		99,662	5,951	1,835	91,166 (1)	710
Vandalism of property and equipment (371 cases)	2011-2012	51,881		51,881	1,466	534	49,881 (1)	

Losses of public money or property — update to cases reported in previous years'
Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Royal Canadian Mounted Police								
Damage to equipment (2 cases)	2005 2006	6,386		6,386			1,386	5,000
Damage to government vehicles	2004 2005	68,176		68,176	42,264		24,546	1,366
Damage to government vehicles	2004 2005	1,043,979		1,043,979	130,214		912,905	860
Damage to government vehicles (427 cases)	2005 2006	1,080,980		1,080,980	118,441	2,710	954,329	5,500
Damage to government vehicles (32 cases)	2006 2007	100,940		100,940	26,085		57,134	17,721
Damage to government vehicles (629 cases)	2006 2007	1,453,806		1,453,806	148,698		1,279,618	25,490
Damage to government vehicles in an accident (2 cases)	2007 2008	942,960		942,960	145,084		796,301	1,575
Damage to government vehicles (44 cases)	2008 2009	86,617		86,617	31,325		51,655	3,637
Damage to government vehicles (741 cases)	2008 2009	2,145,330		2,145,330	577,961		1,413,016	154,353
Damage to government vehicles (49 cases)	2009 2010	257,706		257,706	13,511	2,375	157,998 [1]	83,822
Damage to government vehicles (1,367 cases)	2009 2010	4,178,225	(72) [1]	4,178,153	732,900	450	3,414,367 [1]	30,436
Damage to government property (11 cases)	2005 2006	53,700		53,700	6,335		1,463	45,902
Damage to government property (5 cases)	2005 2006	21,371		21,371			16,826	4,545
Damage to police vehicles (15 cases) [9]	2002 2003	111,540		111,540	57,301	11		54,228
Damage to vehicles (1,068 cases)	2010 2011	2,864,071	1,311 [1]	2,865,382	527,608	56,235	2,212,668 [1]	68,871
Damage to vehicles (41 cases)	2011 2012	67,094	3,151 [1]	70,245	15,891	3,886	36,047 [1]	14,421
Damage to vehicles (688 cases)	2011 2012	2,517,580	(18,587) [1]	2,498,993	500,794	120,377	1,796,791 [1]	81,031
Employee misappropriation of fingerprinting revenues	2008 2009	4,500		4,500	425		3,475	600
Shortage of contingency account (2 cases)	2005 2006	572		572			373	199
Theft of receipts (1 case)	2006 2007	31,899		31,899				31,899
Public Works and Government Services								
Department								
Damage to vehicle (8 cases)	2011 2012	20,770		20,770		5,498	15,272 [1]	
Fraud — Pay officer	2006 2007	250,000		250,000	43,397	7,959		198,644
Fraud — Public Service Pension Fund	2006 2007	1,185,000	(912,069)	272,931	62,334	3,087	117,897	89,613
Fraud — Public Service Pension Fund	2007 2008	87,464	(49,031)	38,433	1,870			36,563
Fraud — Public Service Pension Fund	2008 2009	58,187	74,834 [1]	133,021	1,016	5,037	109,830 [1]	17,138
Fraud — Public Service Pension Fund [10]	2011 2012	71,131		71,131	8,690	2,665		59,776
Fraudulent endorsement of payment instrument	2011 2012	93,600		93,600		93,600		
Fraudulent use of acquisition card	2009 2010	4,087		4,087	2,099			1,988
Fraudulent use of taxi vouchers (2 cases) [3]	2009 2010	21,156		21,156	110		1,156	19,890
Loss of money due to an illegal act	2004 2005	3,452,066		3,452,066	400,724		3,005,207	46,135
Malfeasance by an employee	2007 2008	2,775,542		2,775,542	900,823	11,602	1,449,999	413,118
Overpayments — Public Service Pension Fund	2007 2008	2,088,274	(1,644,255)	444,019	327,977		98,160	17,882
Overpayments — Public Service Pension Fund	2009 2010	211,459		211,459	91,298	3,993	52,245 [1]	63,923

Losses of public money or property — update to cases reported in previous years[1]

Public Accounts of Canada — Continued

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012-2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Overpayments — Public Service Pension Fund	2010-2011	145,480		145,480	71,223	4,462	14,623	55,172
Sponsorship Program (2 cases)	2007-2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program	2008-2009	2,140,000		2,140,000	62,808	15,000	1,987,192 (11)	75,000
Sponsorship Program (4 cases)	2009-2010	6,988,140		6,988,140	233,180	70,000	6,684,960	
Theft of petty cash (3 cases)	2007-2008	838		838	383		226	229
Receiver General — Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques — Misdirected direct deposits (6,783 cases)	2011-2012	2,869,554		2,869,554	1,692,762		724,924	451,868
Shared Services Canada								
Fraudulent use of taxi vouchers (1 case)	2009-2010	4,921		4,921	2,500	500	1,921	
Transport								
Department								
Fraudulent travel claims (7 cases)	2009-2010	7,939	(7)	7,932	2,500	72		5,360
Fraudulent travel claims (1 case)	2010-2011	1,000	(730) (1)	270			(1)	270
Theft of receipts (2 cases)	2010-2011	7,800		7,800			2,770	5,030
Unauthorized use of designated travel card (1 case)	2011-2012	7,646		7,646		7,646		
Veterans Affairs								
Department								
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1992-93	97,219	(5,634)	91,585	18,900	700		71,985
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330		61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits	1998-99	74,145	(9,971)	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828		107,828	14,274			93,554
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the *Department of Veterans Affairs Act*	2004-2005	10,618		10,618	5,360	2,400		2,858
Fraudulent claims for benefits under Veterans Health Care Regulations	2005-2006	9,221		9,221	4,200	1,200		3,821
Fraudulent claims for benefits under the Veterans Health Care Regulations (3 cases)	2010-2011	37,683	(2,160)	35,523	7,220	1,000	25,041 (1)	2,262
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-96	71,625	(19,185)	52,440	19,289			33,151

Losses of public money or property — update to cases reported in previous years'
Public Accounts of Canada — Concluded

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2012 2013	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Fraudulent endorsement of disability pension cheques cashed following death of payee	1996 97	41,555	(38,896)	2,659	200			2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999 2000	18,518	48,402	66,920				66,920
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003 2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004 2005	30,168	(18,908)	11,200	131			11,069
Fraudulent endorsement of disability pension cheques cashed following death of payee	2005 2006	9,846		9,846	2,610			7,236
Fraudulent endorsement of disability pension cheques cashed following death of payee	2006 2007	2,328		2,328	120			2,208
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	2008 2009	378,004	(1)	378,003	43,369			334,634
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases)	2010 2011	743,112		743,112	15,292		305,299	422,521
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011 2012	49,698		49,698				49,698
Personal use of government charge card by an employee	2003 2004	13,704		13,704	1,352			12,352
Theft of disability pension payments following death of payee (3 cases)	2007 2008	51,893	(10,464)	41,429	6,281	1,415		33,733
Theft of disability pension payments following death of payee (6 cases)	2008 2009	83,556	(14,175)	69,381	9,790	450		59,141
		1,279,044,230	(91,156,258)	1,187,887,972	601,847,594	67,945,509	203,303,674	314,791,195

---

(1) Amends previous year's *Public Accounts of Canada.*

(2) The original loss was incorrectly reported as not expected to be recovered in 2011 2012. The original loss was increased by $591 and the amount not expected to be recovered was amended. It is now determined that the original loss is expected to be recovered.

(3) The original loss which was incorrectly reported as amount not expected to be recovered in 2011 2012, was recovered during the year.

(4) An amount of $1,571 was incorrectly reported as recovered in 2006 07. It is now determined that the original loss is expected to be recovered.

(5) An amount of $6,558 was incorrectly reported as amount not expected to be recovered in 2011 2012. It is now determined that the original loss is expected to be recovered.

(6) The original loss was incorrectly reported as not expected to be recovered in 2009 2010. It is now determined that the original loss is expected to be recovered.

(7) The original loss which was incorrectly reported as amount not expected to be recovered in 2009 2010, was recovered during the year.

(8) The original loss was incorrectly reported as not expected to be recovered in 2011 2012. It is now determined that the original loss is expected to be recovered.

(9) The original loss was incorrectly reported as not expected to be recovered in 2010 2011. It is now determined that the original loss is expected to be recovered.

(10) Formerly known as *Overpayments Public Service Pension Fund.*

(11) The original loss was reported as not expected to be recovered in 2009 2010. $70,000 has been recovered during the year.

Section 3

2012-2013

Public Accounts of Canada

Professional and Special Services

Table of Contents

Page

Professional and special services.......................... 3.2

Professional and Special Services

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Professional and Special Services

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Agriculture and Agri Food						
Department	12,569,029	12,879,258	25,115	30,869,198	4,356,830	3,959,134
Canadian Food Inspection Agency	6,861,370	281,196	814,315	15,424,316	3,384,693	6,206,746
Canadian Grain Commission	421,079		9,932	307,991	414,093	521,895
	19,851,478	13,160,454	849,362	46,601,505	8,155,616	10,687,775
Atlantic Canada Opportunities Agency						
Department	430,060	85,024	2,847	479,859	504,898	732,244
Canada Revenue Agency	174,298,143	28,704	2,357,769	62,318,058	4,239,280	66,145,819
Canadian Heritage						
Department	2,483,334	17,830	15,940	3,975,100	1,444,550	1,731,394
Canadian Radio television and Telecommunications Commission	99,261			1,801,963	1,124,054	71,139
Library and Archives of Canada	423,418	32,890	15,181	1,308,606	453,237	479,741
National Battlefields Commission	94	108,910			44,690	49,435
National Film Board	108,512	8,194,189		597,260	233,259	100,612
Public Service Commission	160,397		92,976	744,803	562,641	1,542,225
Public Service Labour Relations Board	1,235		5,187	1,187,201	377,324	40,553
Public Service Staffing Tribunal	55,057		1,899	257,247	143,713	
Registry of the Public Servants Disclosure Protection Tribunal	758	11,304		14,788	62,619	
	3,332,066	8,365,123	131,183	9,886,968	4,446,087	4,015,099

The detailed information is available at http://www.tpsgc pwgsc.gc.ca/recgen/cpc pac/2013/index e ng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and,
- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organization aggregating to less than $100,000.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
4,646,691	3,036,194	15,451,251	984,145	954,827	4,660,569	28,264,597	122,656,838
37,298	1,611,274	16,209,070	1,670,352	1,381,386	3,249,725	18,640,660	75,772,401
259,710	114,135	52,723	102,194	25,608	390,109	49,035	2,668,504
4,943,699	4,761,603	31,713,044	2,756,691	2,361,821	8,300,403	46,954,292	201,097,743
930,760			207,233	68,091	783,269	3,987,748	8,212,033
1,090,641	9,430,272	338,525	6,264,913	1,344,352	16,637,272	3,594,536	348,088,284
54,338	733,592	1,014,552	211,355	373,914	1,431,899	2,429,568	15,917,366
714,216	157,544	96,835	307,693	45,475	745,754	200,606	5,364,540
204,882	1,185,284		212,224	175,306	564,084	978,036	6,032,889
877	326,313		17,520		11,884	238,230	797,953
525,996	120,848	228,735	223,246		301,367	1,659,557	12,293,581
1,297,262	382,675		92,470	143,144	1,026,324	2,833,221	8,878,138
113,789	36,326		94,621	25,416	139,642	755,451	2,776,745
19,500	8,726		37,441		21,629	23,122	568,334
141,981			14,337		8,681	9,637	264,105
3,072,841	2,951,308	1,340,122	1,210,907	763,255	4,251,264	9,127,428	52,893,651

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Citizenship and Immigration						
Department	5,325,780		50,698,136	24,535,173	4,030,367	10,249,907
Immigration and Refugee Board	1,150,587		18,435	5,650,275	8,825,253	281,847
	6,476,367		50,716,571	30,185,448	12,855,620	10,531,754
Economic Development Agency of Canada for the Regions of Quebec	145,128	14,989		404,128	279,245	860,989
Environment						
Department	22,050,742	12,832,075	153,809	10,630,896	6,413,214	7,291,381
Canadian Environmental Assessment Agency	13,458	90,695	9,952	138,816	442,265	2,186,069
National Round Table on the Environment and the Economy	6,323			20,914	55,172	
Parks Canada Agency	3,766,351	22,422,495	16,293	2,958,295	4,439,432	2,370,755
	25,836,874	35,345,265	180,054	13,748,921	11,350,083	11,848,205
Finance						
Department	3,062,979		19,191	4,559,329	908,955	5,107,763
Auditor General	1,397,325		8,998	331,471	842,867	31,482
Canadian International Trade Tribunal	342		3,661	25,890	142,384	
Financial Consumer Agency of Canada	540,281			730,137	126,629	216,171
Financial Transactions and Reports Analysis Centre of Canada	45,882	129,360	7,575	586,364	325,044	783,929
Office of the Superintendent of Financial Institutions	287			6,205,668	259,025	709,372
	5,047,096	129,360	39,425	12,438,859	2,604,904	6,848,717
Fisheries and Oceans						
Department	79,449,436	36,683,281	808,866	15,514,698	4,127,206	14,165,194
Foreign Affairs and International Trade						
Department	42,282,165	11,439,216	293,142	56,837,657	5,566,412	10,953,187
Canadian International Development Agency	3,076,638		147,717	1,555,504	1,402,735	2,122,808
Export Development Canada (Canada Account)	6,319,446					
International Joint Commission (Canadian Section)				75,282	173,101	10,109
	51,678,249	11,439,216	440,859	58,468,443	7,142,248	13,086,104

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
2,897,664	2,598,182	2,053,167	517,027	4,220,198	3,648,294	671,562	111,445,457
1,204,024	1,045,456		310,923	206,763	672,633	391,963	19,758,159
4,101,688	3,643,638	2,053,167	827,950	4,426,961	4,320,927	1,063,525	131,203,616
81,478	55,581		101,699	43,608	372,542	2,118,393	4,477,780
22,121,060	3,036,511	20,911,232	1,101,485	4,039,924	7,729,207	3,994,881	122,306,417
1,419,993		62,843	48,359	36,970	245,245	38,514	4,733,179
175,395			5,542	10,924	71,947	22,078	368,295
547,011	2,263,510	2,522,001	1,234,929	367,798	1,805,221	24,065,835	68,779,926
24,263,459	5,300,021	23,496,076	2,390,315	4,455,616	9,851,620	28,121,308	196,187,817
134,421	540,804	287,767	716,210	118,861	793,485	568,830	16,818,595
366,804	141,128		986,841	4,900	768,267	69,398	4,949,481
41,403	1,938		39,459	1,065	101,469	196,144	553,755
			65,706	40,089	88,828	1,376,597	3,184,438
209,920	486,021		243,512	51,338	775,737	519,989	4,164,671
	149,570		586,269	78,671	1,170,762	3,301,524	12,461,148
752,548	1,319,461	287,767	2,637,997	294,924	3,698,548	6,032,482	42,132,088
13,379,076	6,140,606	23,680,316	1,320,661	2,515,506	9,045,954	6,509,743	213,340,543
25,356,075	58,636,063	473,810	13,094,034	21,010,350	17,508,848	4,214,354	267,665,313
283,667	595,207		334,331	1,112,680	1,583,766	2,866,425	15,081,478
							6,319,446
49,707		968,821	35,674	18,006	36,886	177,474	1,545,060
25,689,449	59,231,270	1,442,631	13,464,039	22,141,036	19,129,500	7,258,253	290,611,297

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Governor General	200,520		3,205	221,511	385,396	18,396
Health						
Department	8,083,562	1,674,980	352,099,193	23,298,654	5,554,333	20,142,680
Assisted Human Reproduction Agency of Canada	83,000				21,316	182,138
Canadian Institutes of Health Research	67,045		1,099	728,460	176,924	37,067
Canadian Northern Economic Development Agency	562,019			163,600	108,737	227,317
Hazardous Materials Information Review Commission	10,378		78	98,425	24,493	257
Patented Medicine Prices Review Board		1,400		308,940	26,750	54,583
Public Health Agency of Canada	5,066,025	66,478	1,575,114	16,677,486	3,121,966	2,149,431
	13,872,029	1,742,858	353,675,484	41,275,565	9,034,519	22,793,473
Human Resources and Skills Development						
Department	379,845,715		7,935,535	153,136,618	9,095,934	14,567,441
Canada Industrial Relations Board	97,806		7,358	71,917	202,549	68,342
Canadian Artists and Producers Professional Relations Tribunal					14,438	
Canadian Centre for Occupational Health and Safety	508,055				213,830	
Office of the Co ordinator, Status of Women	160,555			63,303	130,079	
	380,612,131		7,942,893	153,271,838	9,656,830	14,635,783
Indian Affairs and Northern Development						
Department	5,493,756	39,355,179	81,437	31,165,183	4,218,792	106,097,636
Canadian Polar Commission	50,739			41,952	12,425	
Indian Residential Schools Truth and Reconciliation Commission	477,418		3,600	19,078	73,442	285,364
Registry of the Specific Claims Tribunal	30,517			79,195	31,070	560
	6,052,430	39,355,179	85,037	31,305,408	4,335,729	106,383,560

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
	1,271		18,309	489,980	74,425	368,874	1,781,887
26,555,298	2,783,509	19,274,056	1,866,375	11,988,998	8,880,806	10,355,840	492,558,284
35,862			8,042	105,263	20,211	1,564	457,396
445,794	307,801	139,724	507,140	145,239	520,538	540,883	3,617,714
			69,537	1,422	103,708	520,424	1,756,764
153,960			4,120	18,712	27,383	213,903	551,709
26,069		152,084	23,193	27,949	150,747	84,617	856,332
6,794,704	403,088	23,192,221	807,841	5,672,225	2,847,441	31,347,117	99,721,137
34,011,687	3,494,398	42,758,085	3,286,248	17,959,808	12,550,834	43,064,348	599,519,336
19,487,006	4,327,652	4,406,216	1,432,947	16,719,806	11,221,163	18,551,216	640,727,249
	38,907		53,818	2,482	114,822	97,272	755,273
1,423	9,991		10,140	693	9,919	112,327	158,931
	3,865		64,689		19,923	155,267	965,629
	840		29,278	18,866	71,019	138,542	612,482
19,488,429	4,381,255	4,406,216	1,590,872	16,741,847	11,436,846	19,054,624	643,219,564
45,487,422	732,751	21,163,300	1,157,034	3,986,737	5,478,280	26,774,382	291,191,889
		20,500	34,473		3,942		164,031
	3,189	478,567	11,050	25,541	2,063	1,674,377	3,053,689
	2,605		11,900		21,571	97,202	274,620
45,487,422	738,545	21,662,367	1,214,457	4,012,278	5,505,856	28,545,961	294,684,229

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Industry						
Department	9,914,137	1,730,039	518,634	26,133,229	5,644,727	15,213,686
Canadian Space Agency	3,617,125	68,026,954	234,026	1,077,425	618,010	310,736
Copyright Board	68,354			96,266	52,337	867
Federal Economic Development Agency for Southern Ontario	1,370,615	3,549	24,816	147,512	250,014	108,537
National Research Council of Canada	3,979,117	4,056,489	256,017	2,516,920	577,427	2,783,600
Natural Sciences and Engineering Research Council	119,303			1,005,805	244,130	149,218
Registry of the Competition Tribunal	89,981			53,256	39,963	
Social Sciences and Humanities Research Council	45,706			632,178	127,426	46,484
Statistics Canada	6,940,933		162,909	1,522,573	1,331,844	493,427
	26,145,271	73,817,031	1,196,402	33,185,164	8,885,878	19,106,555
Justice						
Department	3,098,679		385,708	8,130,767	3,380,353	3,050,087
Canadian Human Rights Commission	25,798		13,738	189,985	513,029	112,586
Canadian Human Rights Tribunal	139,643			442,896	84,072	28,988
Commissioner for Federal Judicial Affairs	375,298			144,034	327,024	2,531,683
Courts Administration Service	1,766,573		2,007	715,483	2,730,532	142,966
Office of the Director of Public Prosecutions	1,005,066		49,729	173,584	706,326	36,842,478
Offices of the Information and Privacy Commissioners of Canada	61,005	2,080		946,406	420,061	190,086
Supreme Court of Canada	387,996	9,782		204,393	426,718	
	6,860,058	11,862	451,182	10,947,548	8,588,115	42,898,874
National Defence						
Department	405,501,022	1,478,125,613	179,360,971	91,818,207	26,241,655	14,040,242
Canadian Forces Grievance Board	138,948			242,458	102,917	13,147
Military Police Complaints Commission	108,793		760	62,505	116,156	1,222,658
Office of the Communications Security Establishment Commissioner	73,591			43,408	11,040	2,932
	405,822,354	1,478,125,613	179,361,731	92,166,578	26,471,768	15,278,979
Natural Resources						
Department	30,559,330	168,782,340	68,028	5,425,233	3,189,471	5,186,190
Canadian Nuclear Safety Commission	661,345	243,058	37,015	8,349,778	1,546,454	226,603
National Energy Board	1,532,548	28,047		1,706,312	385,866	363,054
Northern Pipeline Agency	85,288			195,801	7,282	27,909
	32,838,511	169,053,445	105,043	15,677,124	5,129,073	5,803,756

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
12,516,908	3,334,132	3,012,141	1,124,624	3,111,504	5,875,239	4,697,364	92,826,364
1,053,969	1,437,202	35,936,545	218,061	547,658	1,328,761	842,812	115,249,284
	256		15,656	65,761	7,610	48,019	355,126
161,822	20,918	521,045	117,400	94,970	549,788	27,599	3,398,585
3,218,848	3,719,299	7,423,281	1,000,291	1,510,391	2,614,046	8,489	33,664,215
643,153	259		650,775	236,595	191,297	936,508	4,177,043
52,080			11,747	3,159	6,688	79,711	336,585
440,607	122		356,894	131,776	149,816	414,655	2,345,664
90,701	1,848,086	116,801	213,121	350,006	2,539,420	1,529,589	17,139,410
18,178,088	10,360,274	47,009,813	3,708,569	6,051,820	13,262,665	8,584,746	269,492,276
1,808,561	1,680,107	718,393	5,386,865	1,179,738	3,817,916	5,178,414	37,815,588
214,171	53,025	98,739	64,778	94,175	242,799	593,598	2,216,421
11,163	8,388		18,767	2,396	21,154	445,193	1,202,660
370,630	9,919		85,952	236,779	639,337	201,047	4,921,703
280,332	1,843,773		99,212	69,583	90,352	503,458	8,244,271
11,155	462,933		1,186,443	156,487	580,858	740,354	41,915,413
357,902	35,921		116,159	688,187	424,304	2,498,947	5,741,058
27,300	5,343	22,850	194,819	11,908	147,413	193,507	1,632,029
3,081,214	4,099,409	839,982	7,152,995	2,439,253	5,964,133	10,354,518	103,689,143
32,410,142	79,114,220	15,525,954	6,897,640	26,283,232	135,739,795	490,979,002	2,982,037,695
	3,179		14,690	184,273	94,434		794,046
46,333	10,817		22,112	411,342	31,925	190,490	2,223,891
138,042			3,793		5,077	27,689	305,572
32,594,517	79,128,216	15,525,954	6,938,235	26,878,847	135,871,231	491,197,181	2,985,361,204
3,908,113	2,612,281	9,869,956	1,699,393	4,411,533	5,116,077	27,197,724	268,025,669
476,275	247,655	1,422,934	197,187	496,992	2,061,030	1,465,109	17,431,435
243,738	51,256		238,015	210,347	815,240	2,630,709	8,205,132
			1,776		9,354	21,373	348,783
4,628,126	2,911,192	11,292,890	2,136,371	5,118,872	8,001,701	31,314,915	294,011,019

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Parliament						
The Senate	512,426		45,533	210,455	7,219	263,946
House of Commons	903,918		412,713	4,645,846	280,784	183,725
Library of Parliament	76,330			1,034,313	20,313	301,990
Office of the Conflict of Interest and Ethics Commissioner	274,341			144,291		
Senate Ethics Officer	13,107			7,175		
	1,780,122		458,246	6,042,080	308,316	749,661
Privy Council						
Department	282,057			1,711,477	1,567,727	1,615,006
Canadian Intergovernmental Conference Secretariat	11,064			54,429	629,966	1,703
Canadian Transportation Accident Investigation and Safety Board	359,566	10,874	18,737	724,863	212,560	65,727
Chief Electoral Officer	1,686,647		20,849	11,491,233	772,740	734,169
Office of the Commissioner of Official Languages	228,030	5,725		198,562	371,655	46,073
Security Intelligence Review Committee	110,159			80,027	20,410	83,101
	2,677,523	16,599	39,586	14,260,591	3,575,058	2,545,779
Public Safety and Emergency Preparedness						
Department	1,948,560			1,450,653	2,592,449	3,958,117
Canada Border Services Agency	21,077,844	191,053	32,860,666	105,830,208	6,381,280	18,144,867
Correctional Service of Canada	18,176,823	2,230,768	143,055,268	11,877,396	6,299,823	8,988,843
National Parole Board	490,960		36,969	428,092	582,023	684,525
Office of the Correctional Investigator	13,067			23,130	59,012	
Royal Canadian Mounted Police	119,176,309	24,300,818	81,069,543	33,980,621		21,086,327
Royal Canadian Mounted Police External Review Committee	101,577			61,681	160,137	
Royal Canadian Mounted Police Public Complaints Commission	206,958			447,111	80,478	
	161,192,098	26,722,639	257,022,446	154,098,892	16,155,202	52,862,679
Public Works and Government Services						
Department	366,632,185	267,841,246	138,284	148,530,856	39,087,198	18,901,690
Shared Services Canada	7,643,043	5,053,276	112,751	89,823,397	1,515,437	716,697
	374,275,228	272,894,522	251,035	238,354,253	40,602,635	19,618,387

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
392,473		743,849	475,867	34,663	422,503	439,957	3,548,891
864,982	603,760	2,134,434	3,454,945	426,767	1,540,863	130,672	15,583,409
493,011	75,410		247,813	106,161	198,592	29,794	2,583,727
	49,762		14,760		33,261	85,505	601,920
1,250			2,034		2,095	1,000	26,661
1,751,716	728,932	2,878,283	4,195,419	567,591	2,197,314	686,928	22,344,608
436,738	1,529,453	21,776	216,780	305,270	952,307	980,877	9,619,468
16,500	22,409		928	22,113	85,399	171,595	1,016,106
233,782	51,376	22,928	22,873	151,825	481,551	45,920	2,402,582
1,973,275	319,499	137,153	193,727	494,087	873,566	5,164,582	23,861,527
1,144,252	3,354	114,697	102,878	50,766	481,390	197,811	2,945,193
98,338	986		14,661		24,373	58,983	491,038
3,902,885	1,927,077	296,554	551,847	1,024,061	2,898,586	6,619,768	40,335,914
2,901,388	1,963,232	619,567	527,348	305,192	2,205,758	319,096	18,791,360
1,827,939	12,051,474	225,516	295,743	637,591	4,877,844	6,592,634	210,994,659
375,479	17,663,220	283,705	1,346,458	1,909,551	36,405,956	65,798,353	314,411,643
104,003	172,084		26,518	65,972	373,465	264,526	3,229,137
297,103	8,350		18,439		29,477	2,810	451,388
2,329,795	134,776,442	1,882,704	4,384,395	8,773,512	14,686,546	12,790,312	459,237,324
20,000			16,355	60,945	6,976		427,671
224,967	31,487		26,299		162,605		1,179,905
8,080,674	166,666,289	3,011,492	6,641,555	11,752,763	58,748,627	85,767,731	1,008,723,087
147,490,246	34,078,988	18,802,245	1,223,832	19,373,183	14,267,157	428,863,084	1,505,230,194
36,609,899	3,226,517	58,281	160,284	5,890,482	5,385,422	17,192,398	173,387,884
184,100,145	37,305,505	18,860,526	1,384,116	25,263,665	19,652,579	446,055,482	1,678,618,078

Professional and Special Services — *Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Transport						
Department	11,995,190	13,738,660	898,064	12,064,229	4,018,523	14,215,790
Canadian Transportation Agency	57,597		3,360	365,260	218,160	130,415
Office of Infrastructure of Canada	694,609		26,891	4,674,236	347,046	355,382
Transportation Appeal Tribunal of Canada				63,511	60,552	30,590
	12,747,396	13,738,660	928,315	17,167,236	4,644,281	14,732,177
Treasury Board						
Secretariat	3,023,313		121,469	5,792,767	3,519,795	5,008,811
Canada School of Public Service	52,181		10,944	8,972,548	729,900	54,572
Office of the Commissioner of Lobbying	145,719		251	57,776	67,456	
Office of the Public Sector Integrity Commissioner	210,394		828	139,556	72,141	24,474
	3,431,607		133,492	14,962,647	4,389,292	5,087,857
Veterans Affairs						
Department	18,646,639		333,065,584	3,377,861	2,210,081	603,292
Veterans Review and Appeal Board	83,788		6,800	702	95,628	25,123
	18,730,427		333,072,384	3,378,563	2,305,709	628,415
Western Economic Diversification	215,972			242,278	211,285	43,095
Total	1,813,998,574	2,180,729,824	1,190,253,417	1,076,604,163	200,384,273	462,109,326

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
15,353,585	4,909,063	10,717,810	1,218,981	6,066,219	5,311,699	6,227,608	106,735,421
191,840		11,791	75,994	119,275	336,957	93,977	1,604,626
208,822	131,486	110,277	57,983	657,857	638,130	675	7,903,394
			12,624	53,949	24,003	298,562	543,791
15,754,247	5,040,549	10,839,878	1,365,582	6,897,300	6,310,789	6,620,822	116,787,232
7,711,201	1,134,327	2,183,583	504,928	218,902	5,043,913	53,100,676	87,363,685
748,776	395,553		102,493	357,413	8,324,441	1,186,089	20,934,910
114,627	8,031		6,979	228,573	28,886	920,250	1,578,548
224,565	8,607		11,026	36	44,848	343,214	1,079,689
8,799,169	1,546,518	2,183,583	625,426	804,924	13,442,088	55,550,229	110,956,832
340,261	2,008,132		709,370	967,761	1,393,220	5,735,919	369,058,120
	77,065		21,666		44,270	270	355,312
340,261	2,085,197		731,036	967,761	1,437,490	5,736,189	369,413,432
228,468	89,599		89,098	100,614	534,921	2,451,780	4,207,110
458,732,687	413,337,986	265,917,271	72,812,540	165,486,554	374,281,384	1,356,741,804	10,031,389,803

This page has been intentionally left blank.

Section 4

2012-2013

Public Accounts of Canada

Acquisition of Land, Buildings and Works

Table of Contents

Page

Acquisition of land, buildings and works 4.2

Acquisition of Land, Buildings and Works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

The detailed information is available at http://www.tpsgc pwgsc.gc.ca/recgen/cpc pac/2013/index eng.html. This information includes for each Government program:

the total amount spent in the current fiscal year;

details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date; and,

the total amount of the current year's expenditures for contracts less than $250,000 (cost plus contracts of less than $25,000) with the total number of contractors.

Acquisition of Land, Buildings and Works

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
Agriculture and Agri Food					
Department		128,833	6,137,428	16,834	6,283,095
Canadian Heritage					
Library and Archives of Canada			11,925,548		11,925,548
National Battlefields Commission		127,339	15,730		143,069
		127,339	11,941,278		12,068,617
Environment					
Department	164,000	203,308	1,154,480		1,521,788
Parks Canada Agency		1,080,417	1,268,660	1,665	2,350,742
	164,000	1,283,725	2,423,140	1,665	3,872,530
Finance					
Office of the Superintendent of Financial Institutions			1,557,677		1,557,677
Fisheries and Oceans					
Department	547,493	19,053,236	141,180		19,741,909

Acquisition of Land, Buildings and Works — *Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
Foreign Affairs and International Trade					
Department		907,683	162,341,406	11,360,852	174,609,941
Health					
Department		8,874	9,115,440		9,124,314
Public Health Agency of Canada			6,836,945		6,836,945
		8,874	15,952,385		15,961,259
Indian Affairs and Northern Development					
Department	5,166,885	214,930	121,138		5,502,953
Registry of the Specific Claims Tribunal			17,321		17,321
	5,166,885	214,930	138,459		5,520,274
Industry					
Department		280,274	33,330		313,604
Federal Economic Development Agency for Southern Ontario			109,346		109,346
National Research Council of Canada		98,331	21,855,038		21,953,369
		378,605	21,997,714		22,376,319
Justice					
Canadian Human Rights Commission			6,455		6,455
Courts Administration Service			1,143,804		1,143,804
			1,150,259		1,150,259
National Defence					
Department	2,633,841	56,931,655	434,626,375	6,439,337	500,631,208
Office of the Communications Security Establishment Commissioner			735,745		735,745
	2,633,841	56,931,655	435,362,120	6,439,337	501,366,953
Natural Resources					
Department		40,133	4,766,673	4,610,968	9,417,774

Acquisition of Land, Buildings and Works — *Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
Privy Council					
Canadian Transportation Accident Investigation and Safety Board			203,840		203,840
Chief Electoral Officer			3,936,704		3,936,704
			4,140,544		4,140,544
Public Safety and Emergency Preparedness					
Department			2,906,604		2,906,604
Canada Border Services Agency			33,639,809		33,639,809
Correctional Service of Canada		11,231,464	366,843,242		378,074,706
Royal Canadian Mounted Police	4,128,781	5,398,564	56,652,137	2,633,889	68,813,371
	4,128,781	16,630,028	460,041,792	2,633,889	483,434,490
Public Works and Government Services					
Department	4,691,299	29,302,568	314,862,055	249,475	349,105,397
Transport					
Department	13,972	31,926,804	6,021,962		37,962,738
Treasury Board					
Office of the Public Sector Integrity Commissioner			7,146		7,146
Veterans Affairs					
Department			2,452,744		2,452,744
Total	17,346,271	156,934,413	1,451,435,962	25,313,020	1,651,029,666

Section 5

2012-2013

Public Accounts of Canada

Acquisition of Machinery and Equipment

Table of Contents

Page

Acquisition of machinery and equipment 5.2

Acquisition of Machinery and Equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of Machinery and Equipment

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Agriculture and Agri Food			
Department	4,285,893		1,158,487
Canadian Food Inspection Agency	4,281,601		269,197
Canadian Grain Commission	42,248		95,929
	8,609,742		1,523,613
Atlantic Canada Opportunities Agency			
Department	108,339		18,926
Canada Revenue Agency	296,654		162,077
Canadian Heritage			
Department	23,734		17,676
Canadian Radio television and Telecommunications Commission	77		39,721
Library and Archives of Canada	26,529		73,284
National Battlefields Commission	88,890		
National Film Board			58,416
Public Service Commission	390		7,567
Public Service Labour Relations Board			14,276
Public Service Staffing Tribunal			420
Registry of the Public Servants Disclosure Protection Tribunal			
	139,620		211,360

Computer related equipment and software	Specialized equipment (2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment (3)	Total
$	$	$	$	$	$	$
4,240,325	19,589,726	735,915	103,356	138,706	7,195,291	37,447,699
10,292,770	7,496,981	551,825		514,895	707,660	24,114,929
965,828	2,710,641	69,318		26,037	591,177	4,501,178
15,498,923	29,797,348	1,357,058	103,356	679,638	8,494,128	66,063,806
404,296		120,697		33,294		685,552
21,961,088		8,439,088		587,897	1,365,978	32,812,782
101,771	59,880	123,855		76,258	35,951	439,125
1,023,337	29,170	24,279		104,650		1,221,234
646,106	44,346	6,682,352		21,018	96,458	7,590,093
89,815	6,290		241,892	1,484	42,166	470,537
1,405,329		42,405			1,200,840	2,706,990
377,087	121	22,794		18,090	1,484	427,533
274,490		122,830		62,697	527	474,820
4,130					182	4,732
29,849		12,424		575		42,848
3,951,914	139,807	7,030,939	241,892	284,772	1,377,608	13,377,912

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Citizenship and Immigration			
Department	2,874		457,633
Immigration and Refugee Board			662,275
	2,874		1,119,908
Economic Development Agency of Canada for the Regions of Quebec	73,540		12,807
Environment			
Department	4,943,883	49,797	919,644
Canadian Environmental Assessment Agency			13,667
National Round Table on the Environment and the Economy			562
Parks Canada Agency	5,853,655		1,078,646
	10,797,538	49,797	2,012,519
Finance			
Department	56,366		67,270
Auditor General	24,119		164,203
Canadian International Trade Tribunal			10,719
Financial Consumer Agency of Canada			416
Financial Transactions and Reports Analysis Centre of Canada			517,082
Office of the Superintendent of Financial Institutions			401,278
	80,485		1,160,968
Fisheries and Oceans			
Department	96,489,940	165,178	16,477,108
Foreign Affairs and International Trade			
Department	8,585,899		4,012,052
Canadian International Development Agency			24,735
International Joint Commission (Canadian Section)			10,770
	8,585,899		4,047,557
Governor General	28,110		214,343

Computer related equipment and software	Specialized equipment (2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment (3)	Total
$	$	$	$	$	$	$
5,507,046	269,474	977,029		1,241,607	28,390	8,484,053
742,592		1,535,541		42,688	16,725	2,999,821
6,249,638	269,474	2,512,570		1,284,295	45,115	11,483,874
473,290		30,368		464	5,633	596,102
9,955,538	27,483,583	1,588,146		264,772	3,526,966	48,732,329
201,191				174,424	24,851	414,133
2,246						2,808
2,204,327	1,389,374	334,183	533,861	224,002	3,857,051	15,475,099
12,363,302	28,872,957	1,922,329	533,861	663,198	7,408,868	64,624,369
749,219		27,431		143,752	14,843	1,058,881
483,217		129,374		8,263	5,247	814,423
178,816		481,533			19,540	690,608
202,862						203,278
330,353		1,062,993		74,082		1,984,510
6,892,878		331,065				7,625,221
8,837,345		2,032,396		226,097	39,630	12,376,921
11,557,254	8,243,541	1,452,408	439,885	343,866	16,681,450	151,850,630
16,580,685	3,619,127	8,726,854		896,274	8,057,900	50,478,791
413,247		108,708				546,690
155,246		6,593		1,344		173,953
17,149,178	3,619,127	8,842,155		897,618	8,057,900	51,199,434
387,342	7,639	86,422		29,072	1,607	754,535

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Health			
Department	1,336,796		766,351
Assisted Human Reproduction Agency of Canada			81
Canadian Institutes of Health Research			49,793
Canadian Northern Economic Development Agency	1,308		13,641
Hazardous Materials Information Review Commission			
Patented Medicine Prices Review Board			10,083
Public Health Agency of Canada	14,890		527,578
	1,352,994		1,367,527
Human Resources and Skills Development			
Department	66,201		1,003,464
Canada Industrial Relations Board			28,033
Canadian Centre for Occupational Health and Safety			
Office of the Co-ordinator, Status of Women			2,628
	66,201		1,034,125
Indian Affairs and Northern Development			
Department	398,412		1,265,127
Canadian Polar Commission			
Indian Residential Schools Truth and Reconciliation Commission			1,813
Registry of the Specific Claims Tribunal			5,803
	398,412		1,272,743
Industry			
Department	384,093		1,749,042
Canadian Space Agency	31,204		804,424
Copyright Board			50
Federal Economic Development Agency for Southern Ontario	51,045		12,918
National Research Council of Canada	781,090		261,838
Natural Sciences and Engineering Research Council	10		286,274
Registry of the Competition Tribunal			
Social Sciences and Humanities Research Council	184		138,703
Statistics Canada	890,025		27,384
	2,137,651		3,280,633

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
5,713,333	29,888,998	3,979,865	30,467	278,927	1,128,249	43,122,986
						81
860,965		23,124		22,350	82	956,314
18,619		27,917				61,485
6,748						6,748
94,235		915			722	105,955
2,754,270	6,944,310	331,075	273,825	144,433	1,403,618	12,393,999
9,448,170	36,833,308	4,362,896	304,292	445,710	2,532,671	56,647,568
8,942,162	100,438	9,042,512		216,351	123,603	19,494,731
259,330		92,317		8,471	67,262	455,413
83,197				3,458		86,655
102,131		627		7,338	270	112,994
9,386,820	100,438	9,135,456		235,618	191,135	20,149,793
4,213,591	185,633	3,054,483		216,875	909,546	10,243,667
8,927		3,822				12,749
38,426		270		294		40,803
58,268		13,622		2,780		80,473
4,319,212	185,633	3,072,197		219,949	909,546	10,377,692
8,957,115	1,779,003	2,104,449	95,790	190,077	1,182,923	16,442,492
1,609,505	71,973,873	276,404	26,915	67,789	595,212	75,385,326
5,533		589				6,172
215,979	37	315,449		2,527	1,158	599,113
5,981,662	21,669,219	675,101	9,287,094	20,671	3,348,734	42,025,409
2,556,549		1,897		910	4,307	2,849,947
53,472					154	53,626
1,113,240		1,475		4,053	2,400	1,260,055
2,312,448	258,794	322,641		123,805	10,399	3,945,496
22,805,503	95,680,926	3,698,005	9,409,799	409,832	5,145,287	142,567,636

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment [1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
Justice			
Department	3,417		166,030
Canadian Human Rights Commission			249,317
Canadian Human Rights Tribunal			11,327
Commissioner for Federal Judicial Affairs			9,549
Courts Administration Service			80,450
Office of the Director of Public Prosecutions			51,568
Offices of the Information and Privacy Commissioners of Canada			110,656
Supreme Court of Canada	117		15,547
	3,534		694,444
National Defence			
Department	1,074,384,224	438,601,883	148,625,561
Canadian Forces Grievance Board			
Military Police Complaints Commission			1,120
Office of the Communications Security Establishment Commissioner			15,605
	1,074,384,224	438,601,883	148,642,286
Natural Resources			
Department	343,105		
Canadian Nuclear Safety Commission	103,114	16,745	120,514
National Energy Board	175		244,853
Northern Pipeline Agency			
	446,394	16,745	365,367
Parliament			
The Senate	80,162	616	102,017
House of Commons	93,985	16,789	948,774
Library of Parliament			189,977
Office of the Conflict of Interest and Ethics Commissioner			1,302
Senate Ethics Officer			1,106
	174,147	17,405	1,243,176

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
6,652,098	7,498	1,202,133		65,207	97,680	8,194,063
166,329		185,283		33,862		634,791
7,693					1,412	20,432
301,909		22,937		4,279	8,770	347,444
147,026	10,814	72,154		10,756	22,097	343,297
461,580	10,212	1,400,574		248,769	76,869	2,249,572
879,650		79,622		8,724	9,581	1,088,233
349,156	5,198	112,049		2,489	43,047	527,603
8,965,441	33,722	3,074,752		374,086	259,456	13,405,435
144,825,415	292,837,588	33,368,814	11,062,617	3,012,676	287,890,003	2,434,608,781
188,465	1,891	8,837				199,193
25,728		22,554		332	73	49,807
1,080		15,905				32,590
145,040,688	292,839,479	33,416,110	11,062,617	3,013,008	287,890,076	2,434,890,371
6,636,246	16,049,004	717,570	86,658	408,332	6,301,525	30,542,440
2,660,112	239,438	160,266			117,512	3,417,701
904,136		565,692			63,205	1,778,061
6,384		3,873				10,257
10,206,878	16,288,442	1,447,401	86,658	408,332	6,482,242	35,748,459
287,560	20,533	263,263		33,325	151,650	939,126
10,937,587		488,255		267,893	665,233	13,418,516
483,906	691	11,939		37,538	8,899	732,950
345,455		5,793		1,215		353,765
379				1,045	31	2,561
12,054,887	21,224	769,250		341,016	825,813	15,446,918

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment [1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
Privy Council			
Department	60,593		433,761
Canadian Intergovernmental Conference Secretariat			98,352
Canadian Transportation Accident Investigation and Safety Board	107,756		109,167
Chief Electoral Officer	24,710		13,397
Office of the Commissioner of Official Languages	1,049		23,546
Security Intelligence Review Committee			3,885
	194,108		682,108
Public Safety and Emergency Preparedness			
Department			409,788
Canada Border Services Agency	4,767,203	1,397,080	3,735,745
Correctional Service of Canada	7,017,040	3,057,576	232,740
National Parole Board	36,612		58,169
Office of the Correctional Investigator			458
Royal Canadian Mounted Police	79,821,091	6,782,765	35,890,365
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			90,823
	91,641,946	11,237,421	40,418,088
Public Works and Government Services			
Department	823,312		526,336
Shared Services Canada			7,829,722
	823,312		8,356,058
Transport			
Department	9,674,035	8,761	551,101
Canadian Transportation Agency			29,078
Office of Infrastructure of Canada			53,316
Transportation Appeal Tribunal of Canada			
	9,674,035	8,761	633,495

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
1,689,188	211,528	193,556		46,899	27,360	2,662,885
55,969				26,548		180,869
288,408	20,043	7,424		75,795	88,838	697,431
1,527,794		1,076,244		34,056	147,849	2,824,050
222,925		85,504		24,314		357,338
20,484	97	15,193		4,921		44,580
3,804,768	231,668	1,377,921		212,533	264,047	6,767,153
3,597,963		586,430		121,308		4,715,489
9,615,022	8,186,730	4,989,120		185,225	1,517,342	34,393,467
6,571,527	5,208,575	8,199,297			13,522,990	43,809,745
421,396		482,202		50,216	12,216	1,060,811
29,707		17,397		768		48,330
52,347,743	17,496,051	10,572,969	134,487	2,847,508	10,369,773	216,262,752
1,262						1,262
213,466		65,439		12,538		382,266
72,798,086	30,891,356	24,912,854	134,487	3,217,563	25,422,321	300,674,122
26,774,755	1,203,168	33,005,128	6,355,473	512,917	4,225,012	73,426,101
174,318,411	50,202	1,484,722	24,988	190,693	1,761,965	185,660,703
201,093,166	1,253,370	34,489,850	6,380,461	703,610	5,986,977	259,086,804
2,894,163	196,408	844,336	1,326,183	27,535	2,719,354	18,241,876
433,917		21,207		13,251	1,878	499,331
76,001		65,717			12,746	207,780
12,566				2,556		15,122
3,416,647	196,408	931,260	1,326,183	43,342	2,733,978	18,964,109

Acquisition of Machinery and Equipment — *Concluded*

Department and agency	Transportation machinery and equipment [1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
Treasury Board			
Secretariat	75		628,232
Canada School of Public Service			15,672
Office of the Commissioner of Lobbying	75		566
Office of the Public Sector Integrity Commissioner			2,477
	150		646,947
Veterans Affairs			
Department	59,612		49,696
Veterans Review and Appeal Board			2,231
	59,612		51,927
Western Economic Diversification	396		13,340
Total	1,306,569,857	450,097,190	235,663,450

[1] This category includes aircraft and related parts, $680,997,434; ships, boats and related parts, $274,577,882; road motor vehicles and related parts, $318,569,818; and miscellaneous vehicles and related parts, $32,424,723.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel handling and other equipment.

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
3,351,610		423,829		150,812	92,655	4,647,213
920,750		16,724		22,273		975,419
25,841		1,053				27,535
19,085		17,610				39,172
4,317,286		459,216		173,085	92,655	5,689,339
4,879,136	1,105	542,606		665,440	386,737	6,584,332
103,212		3,731		5,528	105	114,807
4,982,348	1,105	546,337		670,968	386,842	6,699,139
248,365		13,226		16,718		292,045
611,721,835	545,506,972	155,533,161	30,023,491	15,515,581	382,600,963	3,733,232,500

This page has been intentionally left blank.

Section 6

2012-2013

Public Accounts of Canada

Transfer Payments

Table of Contents

Page

Transfer payments 6.2

Transfer Payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer Payments

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
Agriculture and Agri Food			
Department	18,228	905,580,510	879,734,628
Canadian Food Inspection Agency	40,561,711		
	40,579,939	905,580,510	879,734,628
Atlantic Canada Opportunities Agency			
Department	18,444	100,531,204	749,571
Canada Revenue Agency	238,008,700		136,912,762
Canadian Heritage			
Department	29,286,829	113,070,638	268,078,412
Library and Archives of Canada			
National Film Board			
	29,286,829	113,070,638	268,078,412
Citizenship and Immigration			
Department	35,271,464		444,328,390
Economic Development Agency of Canada for the Regions of Quebec		73,681,840	19,900,000
Environment			
Department	55,000	65,855	4,069,384
Canadian Environmental Assessment Agency			245,500
Parks Canada Agency			63,000
	55,000	65,855	4,377,884
Finance			
Department			56,810,355,500

The detailed information is available at http://www.tpsgc pwgsc.gc.ca/recgen/cpc pac/2013/index eng.html. This information includes for each Government program:

the total amount spent in the current fiscal year;

the total amount paid for each class of recipients;

a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid; and,

the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than $100,000.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non profit institutions and organizations	Transfer payments to municipalities and local organizations	Re allocation of transfer payments	Total
$	$	$	$	$
20,983,740	94,084,772	130,184		1,900,532,062
				40,561,711
20,983,740	94,084,772	130,184		1,941,093,773
	121,503,576	10,382,502		233,185,297
				374,921,462
13,204,271	614,177,841	5,048,959		1,042,866,950
34,934				34,934
	191,940			191,940
13,239,205	614,369,781	5,048,959		1,043,093,824
2,078,241	451,523,451			933,201,546
	134,399,482	19,527,677		247,508,999
52,025,454	70,810,702	657,815		127,684,210
	1,993,668			2,239,168
1,036,807	12,075,789	561,000		13,736,596
53,062,261	84,880,159	1,218,815		143,659,974
533,609,827	15,002,006			57,358,967,333

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
Fisheries and Oceans			
Department	61,372,321	31,554	963,500
Foreign Affairs and International Trade			
Department	3,993,515		
Canadian International Development Agency		225,000,000	
Export Development Canada (Canada Account)			
	3,993,515	225,000,000	
Governor General	536,517		
Health			
Department			79,339,648
Canadian Institutes of Health Research	923,413,962		
Canadian Northern Economic Development Agency	106,414	2,876,546	15,566,668
Public Health Agency of Canada			250,791
	923,520,376	2,876,546	95,157,107
Human Resources and Skills Development			
Department	45,005,468,577	20,344,450	1,053,683,460
Office of the Co ordinator, Status of Women			
	45,005,468,577	20,344,450	1,053,683,460
Indian Affairs and Northern Development			
Department	14,298,827	597,356,882	803,853,028
Canadian Polar Commission			
	14,298,827	597,356,882	803,853,028
Industry			
Department		416,046,984	49,912,858
Canadian Space Agency	41,307	90,233	
Federal Economic Development Agency for Southern Ontario		61,043,789	
National Research Council of Canada		174,727,097	
Natural Sciences and Engineering Research Council	1,022,729,219		
Social Sciences and Humanities Research Council	668,650,802		
	1,691,421,328	651,908,103	49,912,858

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non profit institutions and organizations	Transfer payments to municipalities and local organizations	Re allocation of transfer payments	Total
$	$	$	$	$
52,500	25,766,172			88,186,047
410,991,825	244,740,895	12,788,830		672,515,065
2,907,702,192				3,132,702,192
224,760,863				224,760,863
3,543,454,880	244,740,895	12,788,830		4,029,978,120
				536,517
12,979,155	1,540,220,894	363,100		1,632,902,797
10,900	17,348,212			940,773,074
	17,127,585	2,688,492		38,365,705
14,010,200	186,801,725			201,062,716
27,000,255	1,761,498,416	3,051,592		2,813,104,292
1,884,355	738,278,995	68,585,321	281,087,168	47,169,332,326
	18,887,046			18,887,046
1,884,355	757,166,041	68,585,321	281,087,168	47,188,219,372
	5,308,444,339	5,764,138		6,729,717,214
	10,000			10,000
	5,308,454,339	5,764,138		6,729,727,214
4,808,000	411,217,825			881,985,667
23,279,404	7,227,169	31,012		30,669,125
	148,594,792	2,402,945		212,041,526
11,827,812	66,684,650			253,239,559
				1,022,729,219
				668,650,802
39,915,216	633,724,436	2,433,957		3,069,315,898

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
Justice			
Department	1,837,212		345,810,325
Offices of the Information and Privacy Commissioners of Canada			
	1,837,212		345,810,325
National Defence			
Department	4,203,156		9,696,078
Natural Resources			
Department	2,953,867	343,435,587	689,244,981
Canadian Nuclear Safety Commission	248,256		
National Energy Board			
Northern Pipeline Agency			
	3,202,123	343,435,587	689,244,981
Parliament			
The Senate	45,651		
House of Commons			
	45,651		
Privy Council			
Department	44,601		
Chief Electoral Officer			
	44,601		
Public Safety and Emergency Preparedness			
Department (1)	6,600,000		303,486,304
Correctional Service of Canada			
Royal Canadian Mounted Police	134,788,043		14,315,446
	141,388,043		317,801,750
Public Works and Government Services			
Department		1,996,690	
Transport			
Department	413,710	208,474,449	312,558,736
Office of Infrastructure of Canada		10,162,043	2,328,699,672
	413,710	218,636,492	2,641,258,408

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non profit institutions and organizations	Transfer payments to municipalities and local organizations	Re allocation of transfer payments	Total
$	$	$	$	$
636,723	36,046,078			384,330,338
	499,240			499,240
636,723	36,545,318			384,829,578
161,312,406	6,493,328			181,704,968
3,472,124	69,314,983			1,108,421,542
374,382	828,944			1,451,582
	122,719			122,719
	135,946			135,946
3,846,506	70,402,592			1,110,131,789
373,275				418,926
870,013				870,013
1,243,288				1,288,939
				44,601
	24,321,682			24,321,682
	24,321,682			24,366,283
356,401	122,768,303	1,691,019		434,902,027
	843,726			843,726
116,076	746,479			149,966,044
472,477	124,358,508	1,691,019		585,711,797
	3,467,133	513,882,534	(514,917,053)	4,429,304
233,552	26,837,243	59,454,132		607,971,822
	78,383,395	1,284,990,885		3,702,235,995
233,552	105,220,638	1,344,445,017		4,310,207,817

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
Treasury Board			
Secretariat	349,945		
Office of the Public Sector Integrity Commissioner	44,472		
	394,417		
Veterans Affairs			
Department	2,558,677,018		
Western Economic Diversification		13,799,628	248,584
Total	50,754,037,768	3,268,315,979	64,572,067,226

(1) An ex gratia payment in the amount of $6,600,000 is included in this schedule. Additional information on ex gratia payments is provided in Section 8 of this volume.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non profit institutions and organizations	Transfer payments to municipalities and local organizations	Re allocation of transfer payments	Total
$	$	$	$	$
232,400	33,000			615,345
				44,472
232,400	33,000			659,817
9,412,909	10,839,408			2,578,929,335
	115,427,266	6,008,241		135,483,719
4,412,670,741	10,744,222,399	1,994,958,786	(233,829,885)	135,512,443,014

This page has been intentionally left blank.

Section 7

2012-2013

Public Accounts of Canada

Public Debt Charges

Table of Contents

Page

Public debt charges 7.2

Public Debts Charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums and discounts on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of the current year's public debt charges.

Public Debts Charges

Description	Rate of interest	Amount of principal	Amount charged in 2012 2013
	%	$	$
Unmatured Debt			
Interest on marketable bonds [1]			
Payable in Canadian currency			
A23 1988/89 2013/14	10.25	709,898,000	72,764,545
A34 1990/91 2015/16	11.25	456,505,000	51,716,109
A39 1990/91 2020/21	10.50	567,361,000	59,572,905
A43 1991/92 2021/22	9.75	286,188,000	27,826,883
A49 1991/92 2022/23	9.25	206,022,000	19,004,824
A55 1992/93 2023/24	8.00	2,358,552,000	189,916,258
A76 1994/95 2025/26	9.00	2,422,456,000	234,698,470
L25 1991/92 2021/22	4.25	7,555,759,144	322,246,218
VS05 1995/96 2026/27	4.25	7,250,815,763	309,241,065
WV25 1998/99 2031/32	4.00	7,698,644,083	309,025,827
XQ21 2003/04 2036/37	3.00	6,889,747,364	207,417,678
YK42 2007/08 2041/42	2.00	7,143,541,002	143,372,125
VW17 1996/97 2027/28	8.00	4,430,175,000	366,188,630
WL43 1997/98 2029/30	5.75	11,871,535,000	694,510,733
XG49 2001/02 2033/34	5.75	13,002,905,000	750,435,365
XH22 2001/02 2012/13	5.25		70,813,455
XM17 2002/03 2013/14	5.25	7,932,335,000	437,177,319
XS86 2003/04 2014/15	5.00	9,606,884,000	482,008,548
XW98 2004/05 2037/38	5.00	13,950,856,000	697,673,367
XX71 2004/05 2015/16	4.50	10,143,325,000	455,199,078
YB43 2005/06 2016/17	4.00	10,157,400,000	405,182,860
YF56 2006/07 2017/18	4.00	10,342,526,000	412,567,612
YG30 2006/07 2012/13	3.75		29,111,454
YL25 2007/08 2018/19	4.25	10,622,764,000	450,230,573
YN80 2007/08 2013/14	3.50	5,485,914,000	278,735,126
YQ12 2008/09 2041/42	4.00	15,800,000,000	630,268,493
YR94 2008/09 2019/20	3.75	17,650,000,000	660,061,644
YS77 2008/09 2014/15	3.00	12,769,475,000	391,743,431
YU24 2009/10 2014/15	2.00	15,000,000,000	299,178,082
YX62 2009/10 2012/13	2.00		80,563,028
YZ11 2009/10 2020/21	3.50	13,100,000,000	457,243,836
ZC17 2009/10 201516	2.50	9,000,000,000	224,383,562
ZD99 2009/10 2012/13	1.75		178,704,919
ZE72 2009/10 2012/13	1.50		6,911,985
ZF48 2010/11 2015/16	3.00	11,341,729,000	339,319,673
ZG21 2010/11 2013/14	2.50	7,631,813,000	207,128,630
ZH04 2010/11 2044/45	1.50	6,925,248,115	85,966,718
ZJ69 2010/11 2021/22	3.25	11,500,000,000	372,726,027
ZK33 2010/11 2012/13	1.50		104,415,447
ZL16 2010/11 2016/17	2.00	9,900,000,000	197,457,534
ZN71 2010/11 2013/14	2.00	8,007,742,000	186,638,596
ZP20 2011/12 2013/14	2.00	7,720,736,000	168,699,995
ZQ03 2011/12 2016/17	2.75	10,500,000,000	288,750,000
ZR85 2011/12 2014/15	2.25	15,600,000,000	338,036,301
ZS68 2011/12 2045/46	3.50	11,400,000,000	262,557,534
ZT42 2011/12 2013/14	1.50	9,404,007,000	163,531,586
ZU15 2011/12 2022/23	2.75	12,700,000,000	327,430,822
ZV97 2011/12 2016/17	1.50	10,500,000,000	157,500,000
ZW70 2011/12 2013/14	1.00	10,616,675,000	108,848,545
ZX53 2011/12 2014/15	1.00	15,600,000,000	110,909,589
ZY37 2011/12 2014/15	0.75	9,700,543,000	79,534,344
A388 2012/13 2015/16	1.50	8,700,000,000	99,096,575

Public Debts Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2012 2013
	%	$	$
A461 2012/13 2017/18	1.50	10,200,000,000	113,108,220
A537 2012/13 2014/15	1.00	9,900,000,000	64,101,379
A610 2012/13 2023/24	1.50	8,400,000,000	57,039,726
A792 2012/13 2015/16	1.25	8,100,000,000	30,051,370
A875 2012/13 2017/18	1.25	10,200,000,000	28,410,959
A958 2012/13 2015/16	1.00	9,900,000,000	11,572,604
		468,860,076,471	*14,303,028,172*
Less: Government's holdings and consolidation adjustment		(178,855,000)	
		469,038,931,471	*14,303,028,172*
Payable in foreign currencies			
2009 2014	2.38	3,048,000,000	71,645,240
2012 2017	0.88	3,048,000,000	26,245,114
2010 2020	3.50	2,604,800,000	89,920,000
2001 2003/19	8.25 9.70	53,669,184	3,014,646
		8,754,469,184	*190,825,600*
Less: Government's holdings		54,979,342	2,903,270
		8,699,489,842	*187,922,330*
		477,738,421,313	14,490,950,502
Retail Debt			
Canada savings bonds [1]			
S46 1991/92 2013/14	0.50	114,589,726	904,552
S47 1992/93 2014/15	0.50	181,315,910	1,374,760
S48 1993/94 2015/16	0.50	145,042,165	1,083,850
S49 1994/95 2016/17	0.50	212,638,429	1,627,885
S50 1995/96 2017/18	0.50	167,728,570	1,255,193
S51 1996/97 2018/19	0.50	269,699,665	2,292,879
S52 1997/98 2017/18	0.50	295,399,553	2,125,023
S54 1998/99 2018/19	0.50	134,165,618	889,667
S55 1998/99 2018/19	0.50	10,191,027	67,528
S56 1998/99 2018/19	0.50 0.65	2,036,006	17,692
S57 1998/99 2018/19	0.50 0.65	1,201,785	9,625
S58 1998/99 2018/19	0.50 0.65	2,845,405	24,803
S59 1999/00 2019/20	0.65	1,623,309	13,733
S60 1999/00 2019/20	0.50	71,359,818	478,527
S61 1999/00 2019/20	0.50	7,736,486	48,322
S62 1999/00 2019/20	0.50 0.65	2,517,640	20,064
S63 1999/00 2019/20	0.50 0.65	1,557,198	12,556
S64 1999/00 2019/20	0.50 0.65	2,747,438	23,734
S65 2000/01 2020/21	0.65	2,979,967	25,366
S78 2002/03 2012/13	0.50		535,894
S79 2002/03 2012/13	0.50		48,491
S80 2002/03 2012/13	0.65		19,862
S81 2002/03 2012/13	0.65		16,434
S82 2002/03 2012/13	0.65		36,976
S83 2003/04 2013/14	0.65	5,240,609	41,201
S84 2003/04 2013/14	0.50	109,010,266	666,410
S85 2003/04 2013/14	0.50	6,700,300	39,076
S86 2003/04 201 /14	0.50 0.65	1,800,723	13,201
S87 2003/04 2013/14	0.50 0.65	1,376,300	9,718
S88 2003/04 2013/14	0.50 0.65	2,608,812	20,455
S89 2004/05 2014/15	0.65	1,640,889	12,607
S90 2004/05 2014/15	0.50	119,061,347	720,392
S91 2004/05 2014/15	0.50	7,443,356	45,022
S92 2004/05 2014/15	0.50 0.65	3,128,560	24,472
S93 2004/05 2014/15	0.50 0.65	1,442,701	10,498
S94 2004/05 2014/15	0.50 0.65	3,123,371	24,256
S95 2005/06 2015/16	0.65	2,173,300	15,927
S96 2005/06 2015/16	0.50	143,096,903	853,263
S97 2005/06 2015/16	0.50	8,511,752	49,594
S98 2005/06 2015/16	0.50 0.65	2,476,200	17,371

Public Debt Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2012 2013
	%	$	$
S99 2005/06 2015/16	0.50 0.65	1,629,565	11,632
S100 2005/06 2015/16	0.50 0.65	3,517,653	25,762
S101 2006/07 2016/17	0.65	2,442,865	17,965
S102 2006/07 2016/17	0.50	177,165,346	1,042,962
S103 2006/07 2016/17	0.50	9,858,680	56,276
S104 2006/07 2016/17	0.50 0.65	2,828,700	19,990
S105 2006/07 2016/17	0.50 0.65	2,023,820	14,151
S106 2006/07 2016/17	0.50 0.65	4,145,047	30,282
S107 2007/08 2017/18	0.65	3,686,762	26,757
S108 2007/08 2017/18	0.50	222,380,192	1,282,947
S109 2007/08 2017/18	0.50	15,474,767	86,865
S110 2007/08 2017/18	0.50 0.65	5,016,876	33,948
S111 2007/08 2017/18	0.50 0.65	5,049,756	35,161
S112 2007/08 2017/18	0.50 0.65	5,623,300	40,515
S113 2008/09 2018/19	0.65	8,258,759	56,676
S114 2008/09 2018/19	0.50	304,961,736	1,760,717
S115 2008/09 2018/19	0.50	31,049,888	178,021
S116 2008/09 2018/19	0.50 0.65	13,537,673	97,587
S117 2008/09 2018/19	0.50 0.65	8,719,717	64,094
S118 2008/09 2018/19	0.50 0.65	9,805,854	71,899
S119 2009/10 2019/20	0.65	8,369,471	62,270
S120 2009/10 2019/20	0.50	278,024,132	1,650,188
S121 2009/10 2019/20	0.50	13,340,627	74,879
S122 2009/10 2019/20	0.50 0.65	4,503,655	32,493
S123 2009/10 2019/20	0.50 0.65	2,985,302	23,048
S124 2009/10 2019/20	0.50 0.65	3,816,970	30,104
S125 2010/11 2020/21	0.65	2,862,974	19,829
S126 2010/11 2020/21	0.50	473,273,044	2,650,615
S127 2010/11 2020/21	0.50	22,398,578	120,869
S128 2011/12 2021/22	0.50	668,194,153	1,063,286
S129 2011/12 2021/22	0.50	16,412,363	93,214
S130 2012/13 2015/16	0.50	533,514,895	166,381
S904 2011/12 2012/13	0.50 0.65		34
S905 2011/12 2012/13	0.50 0.65		354
S906 2011/12 2012/13	0.50 0.65		3,857
S907 2011/12 2012/13	0.65		582
S908 2012/13 2013/14	0.50	26,108	33
S909 2012/13 2013/14	0.50	115,262	92
S910 2012/13 2013/14	0.50	836,066	352
		4,854,079,060	30,061,032
Canada premium bonds [3]			
P3 1998/99 2018/19	1.00 1.20	232,895,120	3,544,100
P4 1998/99 2018/19	1.00 1.20	25,841,329	405,555
P5 1998/99 2018/19	1.00 1.20	6,002,577	94,654
P6 1998/99 2018/19	1.00 1.20	4,113,271	63,413
P7 1998/99 2018/19	1.00 1.20	20,379,656	341,261
P8 1999/00 2019/20	1.00	14,378,372	213,306
P9 1999/00 2019/20	1.00 1.80	84,182,186	1,923,512
P10 1999/00 2019/20	1.00 1.80	25,479,058	619,381
P11 1999/00 2019/20	1.00 1.80	9,317,332	236,285
P12 1999/00 2019/20	1.00 1.80	6,898,897	183,610
P13 1999/00 2019/20	1.00 1.80	17,075,906	443,358
P14 2000/01 2020/21	1.80	20,969,377	543,044
P27 2002/03 2012/13	1.80		5,601,486
P28 2002/03 2012/13	1.80		1,370,716
P29 2002/03 2012/13	1.80		582,122
P30 2002/03 2012/13	1.80		106,183
P31 2002/03 2012/13	1.80		167,660
P32 2003/04 2013/14	1.80	29,365,382	522,391
P33 2002/03 2012/13	1.80		218,828
P34 2003/04 2013/14	1.00 1.70	802,841,249	5,362,018
P35 2003/04 2013/14	1.00 1.70	90,951,356	1,238,882
P36 2003/04 2013/14	1.00 1.70	29,245,782	414,222
P37 2003/04 2013/14	1.00 1.70	20,609,064	262,416

Public Debts Charges — *Continued*

Description	Rate of interest %	Amount of principal $	Amount charged in 2012 2013 $
P38 2003/04 2013/14	1.00 1.20	28,797,630	367,749
P39 2004/05 2014/15	1.00	16,566,750	193,534
P40 2004/05 2014/15	1.40 1.70	121,909,169	2,159,774
P41 2004/05 2014/15	1.40 1.70	28,943,496	529,073
P42 2004/05 2014/15	1.40 1.70	10,051,271	177,048
P43 2004/05 2014/15	1.40 1.70	4,900,811	86,614
P44 2004/05 2014/15	1.40 1.70	6,016,159	105,718
P45 2005/06 2015/16	1.40	5,501,379	89,035
P46 2005/06 2015/16	1.00 1.20	70,337,973	875,126
P47 2005/06 2015/16	1.00 1.20	28,651,903	363,896
P48 2005/06 2015/16	1.00 1.20	8,901,502	112,581
P49 2005/06 2015/16	1.00 1.20	9,245,282	114,707
P50 2005/06 2015/16	1.00 1.20	9,063,058	114,440
P51 2006/07 2016/17	1.00	10,274,577	119,944
P52 2006/07 2016/17	1.00 1.80	67,572,542	1,154,603
P53 2006/07 2016/17	1.00 1.80	17,561,658	318,347
P54 2006/07 2016/17	1.00 1.80	5,041,983	94,668
P55 2006/07 2016/17	1.00 1.80	3,914,389	75,480
P56 2006/07 2016/17	1.00 1.80	24,883,761	504,655
P57 2007/08 2017/18	1.80	17,191,557	354,508
P58 2007/08 2017/18	1.40 1.70	64,202,301	1,091,727
P59 2007/08 2017/18	1.40 1.70	15,308,034	268,521
P60 2007/08 2017/18	1.40 1.70	4,156,357	70,404
P61 2007/08 2017/18	1.40 1.70	3,960,707	65,618
P62 2007/08 2017/18	1.40 1.70	9,343,588	153,368
P63 2008/09 2018/19	1.40	11,643,754	180,257
P64 2008/09 2018/19	1.00 1.20	121,787,457	1,480,187
P65 2008/09 2018/19	1.00 1.20	69,377,296	857,315
P66 2008/09 2018/19	1.00 1.20	30,566,289	398,331
P67 2008/09 2018/19	1.00 1.20	15,091,481	198,128
P68 2008/09 2018/19	1.00 1.20	17,143,860	200,071
P69 2009/10 2019/20	1.00	16,857,906	187,344
P70 2009/10 2019/20	1.00 1.80	66,166,821	1,161,322
P71 2009/10 2019/20	1.00 1.80	38,724,791	701,318
P72 2009/10 2019/20	1.00 1.80	14,515,751	261,823
P73 2009/10 2019/20	1.00 1.80	12,316,465	231,379
P74 2009/10 2019/20	1.00 1.80	9,934,743	204,241
P75 2010/11 2020/21	1.80	9,034,566	166,324
P76 2010/11 2020/21	1.40 1.70	91,802,792	1,461,224
P77 2010/11 2020/21	1.40 1.70	64,102,251	1,001,751
P78 2011/12 2021/22	1.00 1.20	113,212,109	1,279,040
P79 2011/12 2021/22	1.20	53,187,537	586,561
P80 2012/13 2015/16	1.00	152,410,639	640,802
P81 2012/13 2015/16	1.00	71,657,306	240,454
P954 2011/12 2012/13	1.00		1,670
P955 2011/12 2012/13	1.00		4,677
P956 2011/12 2012/13	1.00		55,680
P957 2011/12 2012/13	1.00		5,104
P958 2012/13 2013/14	1.00	1,935,579	5,040
P959 2012/13 2013/14	1.00	2,296,473	3,892
P960 2012/13 2013/14	1.00	10,109,684	8,425
		2,626,673,366	*45,884,541*
		7,480,702,426	75,947,592
Bonds for Canada Pension Plan	various	(2)	167,411
Total interest on unmatured debt		485,219,123,739	14,567,065,505
Amortization of discounts on Treasury bills			
Amortization of discounts on 2011 2012 issues			511,679,830
Amortization of discounts on 2012 2013 issues		180,688,813,000	1,247,587,144
		180,688,813,000	1,759,266,974

Public Debts Charges — *Continued*

Description	Rate of interest %	Amount of principal $	Amount charged in 2012 2013 $
Amortization of discounts on Canada bills			
Amortization of discounts on 2011 2012 issues			347,890
Amortization of discounts on 2012 2013 issues		2,102,613,016	2,359,132
		2,102,613,016	2,707,022
		182,791,426,016	1,761,973,996
Amortization of discounts and premiums on marketable bonds			992,904,393
Consumer price index adjustments on real return bonds			164,081,504
			1,156,985,897
Total amortization of premiums and discounts on other debts		182,791,426,016	2,918,959,893
Cross currency swap revaluation	various	(3,418,560,868)	(563,797,040)
Servicing costs and costs of issuing new borrowings	various		9,866,104
Unamortized discounts and premiums on market debt	various	(2,156,371,545)	
Obligation related to capital leases	various	3,646,619,788	207,922,618
Other unmatured debt	various	917,415,062	3,929,141
Total public debt charges related to unmatured debt		666,999,652,192	17,143,946,221
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	276,095,519	
Canadian Forces Superannuation Account	various	46,357,136,100	2,550,656,021
Members of Parliament Retirement Compensation Arrangements Account	various	243,993,039	20,884,907
Members of Parliament Retiring Allowances Account	various	755,805,893	62,794,896
Public Service Pension Fund Account	various	550,792,204	
Public Service Superannuation Account	various	96,648,001,666	5,317,729,059
Reserve Force Pension Fund Account	various	13,234,366	
Retirement Compensation Arrangements Account			
RCA No. 1 — Canadian Forces	various	329,950,629	17,873,237
RCA No. 1 — Public Service	various	975,251,232	52,872,701
RCA No. 1 — Royal Canadian Mounted Police	various	31,534,253	1,728,965
RCA No. 2 — Public Service	various	749,295,712	41,350,683
Royal Canadian Mounted Police Pension Fund Account	various	69,187,954	
Royal Canadian Mounted Police Superannuation Account	various	13,124,862,671	719,171,328
Supplementary Retirement Benefits Account (Judges)	various	186,874,741	2,357,956
Supplementary Retirement Benefits Account (Others)	various	605,733	8,199
		160,312,621,712	8,787,427,952
Allowance for pension adjustments	various	(8,645,000,000)	374,000,000
		151,667,621,712	*9,161,427,952*
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners' Dental Service Plan		22,558,000,000	896,000,000
Royal Canadian Mounted Police disability and other future benefits		3,533,000,000	165,000,000
Severance and other benefits		4,416,000,000	149,000,000
Sick leave benefit plan		1,468,000,000	41,000,000
Veteran plans' disability and other future benefits		34,379,000,000	1,311,000,000
Worker's compensation		947,000,000	28,000,000
	2.75	*67,301,000,000*	*2,590,000,000*
Total public debt charges related to pension and other future benefits		218,968,621,712	11,751,427,952

Public Debts Charges — *Continued*

Description	Rate of interest %	Amount of principal $	Amount charged in 2012 2013 $
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan investment Fund)	various	68,307,164	2,858,865
Government Annuities Account	various	183,108,366	12,955,198
Deposit accounts			
Canada Development Investment Corporation			
Holdback — Privatization	various	26,153,650	
Canada Hibernia Holding Corporation			
Abandonment reserve fund	various	95,915,668	1,052,942
Canada Labour Code — Wage Recovery Appeals	various	4,375,387	34,920
Contractors' security deposits	various	5,715,852	60,101
General security deposits	various	5,675,805	21,714
Swap collateral deposit	various	196,730,112	2,823,932
Non interest bearing accounts		292,479,128	
		627,045,602	*3,993,609*
Trust accounts			
Administered trust accounts	various	156,159	1,255
Agri Invest Kickstart	various		398,388
Canadian Security Intelligence Service			
Common Experience Payments	various	324,846,680	
Scholastic awards	various	26,866	235
Estates fund	various	394,510	7,285
Indian band funds	various	859,906,092	20,446,284
Indian estate accounts	various	35,696,428	341,089
Indian savings accounts	various	22,618,977	796,133
Indian Residential Schools Settlement Agreement			
Inmates' trust fund	various	18,461,693	18,420
Interest Indian Residential Schools	various		2,879,031
Royal Canadian Mounted Police — Benefit trust fund	various	2,142,787	19,204
Veterans administration and welfare trust fund	various	1,534,214	13,591
Non interest bearing accounts		2,438,401	
		1,268,222,807	*24,920,915*
Total deposit and trust accounts		1,895,268,409	28,914,524
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,208,242,034	172,062,762
Regular forces death benefit account	various	191,561,901	10,504,170
Non interest bearing accounts		7,364,336	
		3,407,168,271	*182,566,932*
Pension accounts			
Annuities agents' pension account	various	127	11
Locally engaged contributory pension account	various	148,269	
Royal Canadian Mounted Police			
Dependants' pension fund	various	22,676,882	1,297,701
		22,825,278	*1,297,712*
Other accounts			
AgriInvest Program	various	21,829,623	
AgriStability Program (previously Canadian Agricultural Income Stabilization)	various	50,356,801	
Common school funds — Ontario and Quebec	5.00	2,677,771	133,889 (3)
Courts Administration Service			
Special account	various	6,776,995	56,386
Indian moneys suspense account	various	51,229,114	1,286,511
Provincial and Territorial Tax Collection			
Agreements Account	various		18,802,634
Non interest bearing accounts		336,606,215	
		469,476,519	*20,279,420*

Public Debts Charges — *Concluded*

Description	Rate of interest %	Amount of principal $	Amount charged in 2012 2013 $
Deferred revenue specified purpose accounts	various	[4]	*66,617*
Other specified purpose accounts		3,899,170,068	204,210,681
Special drawing rights allocations	various	[5]	8,536,196
Total public debt charges related to other liabilities		6,046,154,007	257,475,464
Consolidated specified purpose accounts (interest)			
National Battlefields Commission — Trust fund	various	717,083	5,998
Ship Source Oil Pollution Fund	various	399,192,601	5,133,599
Mackenzie King trust account	various	225,000	5,085
Endowments for health research	various	188,287	61,218
Social Sciences and Humanities Research Council — Queen's Fellowship fund	various	250,000	3,153
Non interest bearing accounts		(5,432,081,459)	
Total public debt charges related to consolidated specified purpose accounts		(5,031,551,508)	5,209,053
Total public debt charges before consolidation adjustment		886,982,876,903	29,158,058,690
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		5,031,551,508	(5,209,053)
Total public debt charges		892,014,428,411	29,152,849,637
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			25,982,206,931
Total public debt charge provision			3,175,851,759
Consolidation adjustments			(5,209,053)
Total public debt charges			29,152,849,637

[1] The years stated for each bond series correspond to the year of issuance and year of maturity.

[2] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[3] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[4] Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

[5] No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

Section 8

2012-2013

Public Accounts of Canada

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

Table of Contents

Page

Payments of claims against the Crown 8.2
Ex gratia payments 8.17
Court awards 8.19

Payments of Claims Against the Crown

This statement provides, by ministry, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each ministry, together with the total number of such claims.Where the situation warrants non disclosure, the recipient's name may be withheld from publication.

Payments of Claims Against the Crown

Description and payee	Amount
	$
Agriculture and Agri Food	
Department	
Accident involving a Crown vehicle	
MacDonald D	1,676
Manitoba Public Insurance for	
Dalgliesh T	1,749
Lindsay A	2,544
Miller A	1,697
Mutcheson J	1,829
Reliance Law Group for	
Bhangu G	7,000
Saskatchewan Government Insurance for	
Ministry of Government Services CVA	4,855
Reimer R	1,558
Solnicka G	2,013
Compensation for damages to property	
Joey Ouellette Construction for	
Lavoie J	4,158
Johannesson B and Johannesson M	1,200
Name withheld	1,000
WinMar Edmundston for	
Lavoie J	3,151
Settlement of claim for personal injury	
Fraser Milner Casgrain LLP in trust for	
McCullough K	65,000
Settlement of claim related to a financial loss	
Name withheld	100,000
Settlement of claim related to a grievance	
Name withheld	6,500
Claims under $1,000 (7)	2,538
	208,768
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Aaron Waxman and Associates LLP in trust for	
Burgie A	21,656
Ministry of Transportation of Quebec	1,165
Saskatchewan Government Insurance for	
Hamburgh J	2,374
Woods B	16,958
The Insurance Corporation of British Columbia for	
De Jongh L M	1,915
Lepage G D	1,130
Singh B H	2,355
Settlement for general damages related to a delayed assignment	
Name withheld	14,000
Settlement of claim related to damaged servant's effects	
Awada R	1,283
Settlement of claim related to a grievance	
Names withheld (4)	28,329
Settlement of expenses relating to layover charges	
Willard Meats International Limited	2,000
Claims under $1,000 (15)	6,210
	99,375
	308,143
Canada Revenue Agency	
Accident involving a Crown vehicle	
Security National Insurance Company for	
Manuel V	6,150
Compensation for misrepresentation	
Nelligan O'Brien Payne LLP in trust for	
Green G	2,500
Settlement for claim related to employment	
Names withheld (2)	67,116
Settlement for claim related to tax collection	
Name withheld	50,000
Settlement for claim under the *Canadian Human Rights Act*	
Names withheld (3)	41,173
Settlement in relation to a contracting dispute	
Gowling Lafleur Henderson LLP in trust for	
Nisha Technologies Inc	1,133,333
Claims under $1,000 (95)	9,414
	1,309,686
Canadian Heritage	
Department	
Burn damage to the upholstery of a chair and the carpet	
Claridge's	2,365

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Interest charges associated to an administrative error	
Marsh J	3,327
Claims under $1,000 (2)	801
	6,493
Canadian Radio television and Telecommunications Commission	
Settlement of claim related to employment issue	
Name withheld	*5,000*
Library and Archives of Canada	
Claim under $1,000	*455*
Public Service Commission	
Claims under $1,000 (9)	*5,670*
	17,618
Citizenship and Immigration	
Department	
Accident involving a Crown vehicle	
Wawanesa Mutual Insurance Company for	
Black P	2,142
Compensation for accommodation expenses related to an administrator	
Soobratte R	1,600
Compensation for uncollected GST/HST in accordance with *Excise Tax Act* for activities under a contribution agreement	
Stonehaven Productions	90,118
Out of court settlement for claim related to an arrest and detention	
Lowe and Company in trust for	
Name withheld	24,000
Settlement of claim under the *Canadian Human Right act*	
Names withheld (2)	11,000
Claims under $1,000 (3)	1,027
	129,887
Immigration and Refugee Board	
Out of court settlement related to employment	
Name withheld	8,000
Out of court settlement related to termination of employment	
Kuretzky, Vassos LLP in trust for	
Name withheld	155,000
	163,000
	292,887
Economic Development Agency of Canada for the Regions of Quebec	
Out of court settlement for claim related to employment	
Baillargeon S	10,000
Guerin P E	5,000

Description and payee	Amount
	$
Lessieur P	4,700
	19,700
Environment	
Department	
Accident involving a Crown vehicle repairs to vehicle	
Saskatchewan Government Insurance for	
Hrynchuk A R	2,169
Royal & Sun Alliance Insurance Company of Canada for	
Blake R	1,596
Out of court settlement of claim related to an environmental damage	
Gerrand Rath Johnson LLP for	
Saskatchewan Watershed Authority	4,000,000
Settlement of a claim for legal costs	
Whitten & Lublin LLP for	
MacIver D	4,000
Settlement of claim for reimbursement of union dues	
Ross D	1,260
Settlement of claim related to a grievance	
Gremaud R	6,000
Labrecque M	1,000
Mckerlie K	6,000
Name withheld	125,000
Sweiger D S	1,650
Claims under $1,000 (3)	1,407
	4,150,082
Parks Canada Agency	
Accident involving a Crown vehicle repairs for damage made to a vehicle	
Liebgott L	2,262
Security National Insurance Company for	
Lawrick C	8,793
Taylor D	12,732
Claim for boat damage	
Names withheld (2)	2,707
Shinagl A	5,715
Claim for vehicle damage	
Berrer E	1,027
Bolsinger R	1,389
Chapman D	1,097
Family Insurance Solutions Inc for	
Chabot R	6,635
Mikkelsen C	1,385
Modo Car Co op	6,298
Newman K	1,679
Nielson V	6,388
Pankovitch P	3,017
RBC Insurance for	
Dubnie G	7,626
Rocky Mountain School District	1,241
Whitehouse T	1,003

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Cost for filing a motion —	
Balacko Rusnak Kachur Rusnak (solicitor)	1,050
Claim for motor home damage —	
Sutton C	2,835
Settlement for ending a Tourism Licence and Outfitter Licence —	
797743 Alberta Ltd. NWT Outfitters Ltd, Mikkelson E, Mikkelson L	2,826,250
Settlement for expropriation of land —	
Name withheld	20,000
Settlement for personal injury —	
Nelligan O'Brien Payne LLP in trust for	
Names withheld (3)	59,500
Raclene A	4,095
Vos B	10,000
Claims under $1,000 (33)	12,916
	3,007,735
	7,157,817
Finance	
Auditor General	
Claim under $1,000 (1)	188
Fisheries and Oceans	
Department	
Accident involving a Crown vehicle —	
COSECO Insurance Company for	
Hayley D	1,289
Dumaresque L	2,088
Hogan J	2,480
Insurance Corporation of British Columbia for	
Bennet S	2,250
Day D	1,542
Knuston G	17,030
Somerset J	1,502
LeLacheur H	3,500
MacIntyre B	3,350
Sheppard S	1,838
Spicer J	10,024
Accident involving a Crown vessel —	
Shut P G	27,025
Svitzer Canada Ltd	2,465
Compensation for damage to personal property —	
Adams K	1,027
Côté L	2,759
Garry Oak Construction Ltd	1,867
Sea Village Marina Ltd	1,987
Strata Corporation	37,615
Vater Fisheries	21,278
Compensation for loss of personal property —	
Routter S	2,458
Settlement for claim related to personal injuries —	
Burchell MacDougall Lawyers in trust for	
Hughes M	51,000
Settlement of departmental grievances —	
Names withheld (12)	75,929
Settlement of grievance under the *Canadian Human Rights Act* —	
Name withheld	15,000
Claims under $1,000 (36)	11,934
	299,237
Foreign Affairs and International Trade	
Department	
Compensation for honorary consuls —	
Mcintosh A	2,156
Parker S	12,289
Seymour R	1,702
Compensation for lost revenue due to the discontinuance of mission operations —	
Name withheld	15,500
Compensation for lost revenue due to the G8 or G20 summit —	
Names withheld (2)	47,500
Settlement of claim due to a car accident —	
Jafar M	1,046
Settlement of claim for damage to a car —	
Name withheld	7,696
Settlement of claim for injuries —	
Colby T	9,396
Settlement of claim for lost mail —	
Names withheld (13)	40,202
Settlement of claim for passport related costs —	
Wong M	1,241
Settlement of claim for workplace injury —	
Ly A	3,400
Settlement of claim regarding misidentification —	
Name withheld	173,214
Settlement of complaint to the Canadian Human Rights Commission —	
Names withheld (2)	68,000
Claims under $1,000 (1,992)	60,464
	443,806
Canadian International Development Agency	
Compensation for loss of personal effects while on official travel overseas —	
Hallée R	1,019
Settlement of claim for an administrative error —	
Colfe C	2,000
Claims under $1,000 (1)	911
	3,930
	447,736
Health	
Department	
Settlement of claim for general damages in the workplace —	
Name withheld	5,000
Settlement of claim related to a grievance —	
Names withheld (7)	225,221

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Settlement of claim related to discrimination	
Name withheld	35,000
Settlement of claim related to harassment	
Name withheld	8,000
Settlement resulting from judicial review applications related to employment	
Raven, Cameron, Ballantyne & Yazbeck in trust for Name withheld	44,500
Claim under $1,000 (1)	48
	317,769
Canadian Institutes of Health Research	
Settlement of pay equity complaint	
Names withheld (126)	*450,000*
	767,769
Human Resources and Skills Development	
Department	
Reimbursement of administrative costs incurred for cancellation of a trip due to a recall on duty	
Lebrun M	2,354
Simeoni P	1,096
Settlement for pain and suffering for failure to accommodate	
Name withheld	2,500
Settlement of claim before the Canadian Human Rights Commission for moral damages and special compensation	
Name withheld	50,000
Settlement of claim for general damages due to an administrative error	
Name withheld	12,000
Nelles H	1,257
Settlement of claim for general damages due to discriminatory practice	
Name withheld	10,000
Settlement of claim related to a grievance	
Names withheld (315)	2,497,617
Settlement of claim under the *Canadian Human Rights Act* for compensation for pain, suffering, wage lost and interest to Medical Adjudicators due to discriminatory practice practice	
Names withheld (705)	128,508,680
Settlement of claims for general damages	
Names withheld (4)	106,646
Settlement of claims for general damages for pain and suffering	
Names withheld (2)	72,000
Settlement of claims related to termination of employment	
Names withheld (2)	171,849
Claims under $1,000 (5)	644
	131,436,643
Indian Affairs and Northern Development	
Department	
Out of court settlement related to unpaid rental arrears	
Olthuis Kleer Townshend in trust for Constance Lake First Nation	410,000
Settlement concerning interest adjustment on oil and gas royalties	
Blood Tribe Housing	1,505,694
Fort Nelson First Nation	597,638
Settlement involving employee grievance	
Green D	75,000
Séguin A	15,667
Settlement of a Federal Court judicial review	
Ratcliff & Company LLP in trust for Dehcho First Nations	125,000
Settlement related to a contracting dispute	
Gowling Lafleur Henderson LLP in trust for Nisha Technologies Inc	1,133,333
Settlements of abuse claims	
Various Law Firms for Names withheld (4,462)	465,939,895
Claim under $1,000 (1)	854
	469,803,081
Industry	
Department	
Accident involving a Crown vehicle	
Saskatchewan Government Insurance for PetroBakken Energy Ltd	1,203
Out of court settlement of litigation	
Stikeman Elliott LLP in trust for Name withheld	29,000,000
Settlement of claim for damages done when performing an inspection	
Forestier S Audet Inc	1,980
Synagri LPSEC	3,377
Settlement of claim to change a radio frequency	
Jalec Communication Inc	2,493
Le Pro du CB Inc	3,939
Settlement of legal costs	
Davis LLP in trust for CCS Corporation	155,000
Sylvestre Fafard Painchaud in trust for Option Consommateurs	1,686
Woods S E N C R L in trust for Garrell D (Dr)	2,046
Claims under $1,000 (4)	1,763
	29,173,487
Canadian Space Agency	
Out of court settlement for claim related to employment	
Crocker J	*5,000*

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Federal Economic Development Agency for Southern Ontario	
Claim under $1,000 (1)	*572*
National Research Council of Canada	
Compensation for damages to vehicle	
Harnum E	*554*
Statistics Canada	
Settlement for litigation regarding vehicle damage	
Co operators General Insurance Company	4,211
Driving Force	2,018
Enterprise Rent A Car	1,002
Settlement of claim related to employment	
Name withheld	38,392
Stevenson L	2,744
Claims under $1,000 (11)	3,305
	51,672
	29,231,285
Justice	
Department	
Compensation for damage to personal property	
Young L	1,250
Settlement for damages and loss of income	
Parnega Langley LLP for	
Name withheld	37,246
Settlement for legal costs	
Arvay Finlay Barristers for	
Downtown Eastside Sex Workers United Against Violence Society et al	50,488
Name withheld	10,000
Settlement for legal costs and interest	
Nelson & Nelson for	
Name withheld	21,000
Settlement for legal costs, capital and interest	
Stein & Stein for	
Name withheld	85,000
Settlement for litigation related to an interlocutory motion	
Name withheld	25,000
Settlement of complaint	
Sherrard Kuzz LLP for	
Name withheld	90,000
Claims under $1,000 (5)	675
	320,659
Courts Administration Service	
Claims under $1,000 (2)	*770*
Office of the Director of Public Prosecutions	
Claims under $1,000 (2)	*1,098*
Supreme Court of Canada	
Claims under $1,000 (2)	*738*
	323,265
National Defence	
Department	
Compensation for damage to personal property	
Trapper's Campground for	
Arcouette L & Patrie L	5,488
Compensation for loss of personal property	
Doelman T	1,880
Frost S	1,005
Weavers R	1,970
Compensation for missed financial opportunities, pay, incentives and pension	
Canada Revenue Agency for	
Hunt C	2,418
Reedie P	37,635
Hunt C	9,672
Riendeau B	26,206
Skawski S	60,305
Ministerial claims pursuant to the *Canadian Human Rights Act*	
Names withheld (4)	134,000
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu	106,180
Payment for environmental damages in Germany	
Bima	3,003,775
Settlement for reimbursement of health claim	
Hulstein M	2,103
Lee J	2,970
Settlement of a claim as a result of an accident involving a departmental vehicle	
Allstate Insurance Company for	
Bertram D	3,596
Anderson C & Anderson J	3,614
Associated Cab Ltd	1,065
AXA Canada for	
Burgess S	2,127
Belgian Ministry of Defence	2,052
Blois Nickerson Bryson in trust for	
Walls G	3,190
Bolger G	1,802
Boyne Clarke in trust for	
Comeau J	37,500
British Columbia Ferry Services Inc	10,656
Burgeo Sands	3,588
Canadian Northern Shield Insurance Company for	
Dhesi S	2,882
Evans M	2,732
Dean Duckett Carlson LLP in trust for	
Mathers J	10,400
Desjardins General Insurance for	
Pare F	1,136
District of Saanich	1,643

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Dominion of Canada General Insurance Company for	
Blunden Construction Ltd	5,917
Morin M.	2,663
Engley J	1,094
Family Insurance Solutions for	
Cowndon A	1,110
Lawson A.	2,563
Farmers Insurance Group for	
Williams Robinson B	2,788
Folz R	4,012
Gamborski G	1,432
Hammerberg Altman Beaton & Maglio LLP in trust for	
Lau C	89,000
Herman Kloot & Company in trust for	
Clifford Smith Trucking Ltd	41,665
Hussey Auto Body for	
Osmond R	1,119
Insurance Corporation of British Columbia for	
Adams A	1,241
Shipway C	2,058
Thompson S.	1,905
Thompson W	24,478
White J	1,946
Whynott M.	1,089
Intact Insurance Company for	
Anderson B	3,045
Cluney J	1,810
Habitat Studio & Warehouse Ltd	3,430
Lindal L	2,007
Seymour J	1,100
Lake Simcoe Regional Airport	1,214
LGS Handling Ltd	2,980
Maaco Collision for	
Paris H	1,027
MacGillivray Injury & Insurance Law in trust for	
Carrigan H	75,000
MacIssac & MacIssac in trust for	
Verona I	20,000
Manitoba Public Insurance for	
Burgin K	1,988
Johannson A & Johannson D	6,259
Lathlin T	2,587
Mailhot J	14,147
Maxon K	3,697
Newton A	1,924
Talebi Azar A	3,281
Matchett W	3,064
McKinnon K	3,469
Ministry of Transportation Ontario	2,362
Morrison C	1,406
National Motor Coach Systems Ltd	12,618
Newfoundland & Labrador Hydro	2,287
Newfoundland Exchequer for	
Government of Newfoundland & Labrador	1,438
Northwest Territories Power Corporation	1,826,512
O'Regan's Collision for	
Dingwell C	4,776
Patterson D	1,217

Description and payee	Amount
	$
Portage Mutual for	
Power C	2,463
Primmum Insurance Company for	
Maynard W	5,733
Royal Sun Alliance for	
Serduck D	1,098
Saskatchewan Government Insurance for	
Failler M & Anderson T	10,710
Scott D	1,091
Sickinger W	6,702
Soper R	2,257
The Personal Insurance Company for	
Ali S.	1,621
Holmes J	3,450
Larente H	1,244
Lockie K	4,610
Thorne B	2,716
Wawanesa Mutual Insurance Company for	
Manning T	2,014
McLaren J	3,776
Peters A & Peters S.	3,181
Vereecken L	1,544
Wilson R	1,028
The Wooden Monkey	1,768
Travelers Insurance Company of Canada for	
National Motor Coach Systems Ltd	56,675
Unifund Assurance Company for	
Doucet N	1,592
Fudge K	4,083
Sheppard L	1,210
Workers Compensation Board in trust for	
Kosolofski G	13,647
Settlement of claim due to breach of contract	
Rasmussen Starr Ruddy in trust for	
Westeinde Construction Ltd	465,469
Settlement of claim for relocation benefits	
Audit P	13,842
Settlement of claim involving military housing	
Davies K	1,348
Settlement of claim related to isolated posting	
Mullins C	1,532
Settlement of claims as a result of personal injuries	
Bitish Columbia Ministry of Finance for	
Ackinclose R	1,435
Connolly Obagi LLP in trust for	
Young R, Young S, Young V	65,000
Girones Lawyers in trust for	
Morin C	22,000
Kimball Brogan in trust for	
Bartlett S	250,000
Ledroit Beckett in trust for	
Burgess J	70,000
Rivette V	140,000
Locke R	40,000
McInnes Cooper in trust for	
Smith C	533,000

Payments of Claims Against the Crown — *Continued*

Particular and payee	Amount
	$
McKellar Structured Settlement in trust for	
Burgess J	71,000
Catier H	14,000,000
Philip J Penner in trust for	
Taylor C	60,000
Quinn Thiele Mineault Grodzki for	
Gaudaur K	15,000
Smith P	5,180
Torkin Manes LLP Barristors & Solicitors in trust for	
Gale S	287,500
Settlement of claims for damage to rentals —	
Enterprise Rent A Car Canada Ltd	87,125
Enterprise Rent A Car Canada Ltd and	
O'Town Auto Ltd	13,278
National Car Rental Canada Inc	1,280
O'Town Auto Ltd	5,502
Sutherland Excavating Ltd	2,406
Yellowknife Chrysler Ltd	4,540
Settlement of claims for loss and/or damage to personal effects —	
Air Inuit Ltd	9,003
Bougie K	2,005
Klein L	1,399
Landry I	6,006
Mullaley M	1,700
Picco & White in Trust for	
Dober's Enterprises Ltd	2,583
Skrypnyk C	1,482
Skrypnyk P	1,120
Villa G	1,420
Wilkie B	1,231
Wright Y	1,578
Settlement of claims for loss and/or damage to personal property —	
Acreman E	1,905
Anguti C	1,908
Benoit G	1,817
Blanchard R	1,364
Hancock R	3,936
Haniliak G	1,100
Hitcolok R	3,200
Ikuallaq P	15,000
Klengenberg S	2,235
Lancaster J	1,054
Nagano P	2,070
Paul P	3,085
Stehelin B	1,663
Wedawin N	2,115
Settlement of claims for loss and/or damage to property —	
Bell D	4,592
Carrie P	1,554
Cloutier M	1,458
Corinthia Hotel	17,201
Desjardins General Insurance for	
Flora Gi	5,550
Dietz Construction Ltd	30,000
Flora Gi	2,500
GLS Disposal	1,006
Irving Shipbuilding Inc	732,064
The Co operative for	
Pilon J	1,681
Claims under $1,000 (204)	77,018
	22,911,268
Natural Resources	
Department	
Settlement of claim for accident involving a Crown vehicle —	
Carlson M	2,280
Settlement of claim for resolution contract dispute —	
Barbara Personnel Inc	1,500
Settlement of a Labour Relation situation —	
Name withheld	80,560
	84,340
Parliament	
The Senate	
Settlement of claim related to employment —	
Names withheld (2)	47,500
Claim under $1,000 (1)	42
	47,542
House of Commons	
Settlement of claim for general damages —	
O'Connor S	2,500
Settlement of claim for moral damages —	
Weist S	6,500
Claims under $1,000 (3)	452
	9,452
	56,994
Privy Council	
Department	
Accident involving a Crown vehicle —	
Economical Insurance	1,055
Claim under $1,000 (1)	82
	1,137
Canadian Transportation Accident Investigation and Safety Board	
Claims under $1,000 (2)	*466*
Chief Electoral Officer	
Claims for floor repairs —	
Calgary Catholic School District	*3,415*
	5,018

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Public Safety and Emergency Preparedness	
Department	
Compensation paid to an employee for loss suffered by the employee —	
Neville D	*1,374*
Canada Border Services Agency	
Compensation for damage to commercial goods —	
Centre de l'Auto J F Signori	1,871
Deltovk Investments Ltd	61,386
Distribution Nutri Genics	55,000
Compensation for damage to property —	
Bull Housser and Tupper LLP in trust for	
Johnson L	8,334
Leiva A	8,334
Lyons B	2,220
Strobach R	2,500
Compensation for damage to vehicle —	
Hibbs D	1,130
Howard Smith and Company in trust for	
Majoram K	19,000
Insurance Corporation of British Columbia for	
Klassen T	4,243
Martin L	1,039
Ober J	4,105
Intact Insurance for	
Abriel A	9,216
MacIntosh D	1,661
Mason N	8,204
McKinney S	1,547
Saskatchewan Government Insurance for	
Lipp C	8,999
Smith J	1,349
Thompson M	1,056
Wawanesa Mutual Insurance Company for	
Janzen B	3,623
Compensation for inspection fee —	
Tradeworks Interiors Canada Corp	1,125
Compensation for storage costs —	
B Oglu Ltd	2,000
Settlement for an accident involving a Crown vehicle —	
Bennett P	2,801
Bob Buckingham Law in trust for	
Cole T	45,000
Settlement of claim for personal injury —	
Burns Fitzpatrick Rogers and Schwartz LLP in trust for	
Sturlan J	95,000
Goldstein DeBiase Manzocco for	
Guignard G	100,000
Settlement of claim related to employment —	
Morancy A	5,000
Seibert P	10,000
Shulgan Martini Marusic in trust for	
Coccimiglio L	315,000
Simoes M	5,000
Settlement of claim under the *Canadian Human Rights Act* —	
Hiebert M	5,000
Lowe S	3,000
Yavar Hameed in trust for	
Alkoka M	13,000
Settlement of legal costs —	
Raoul Boulakia in trust for	
Torres V	15,000
Claims under $1,000 (98)	18,400
	840,143
Correctional Service of Canada	
Canadian Human Rights Commission settlements —	
Names withheld (5)	42,000
Compensation for lost and/or damage to personal items —	
Offender	1,042
Compensation for work related issues —	
Institut Philippe Pinel	2,260
Moise S	5,997
Names withheld (7)	43,507
Pelletier G	1,113
The Billard Shop Inc	1,995
Your Life Unlimited	2,405
Out of court settlement for errors and/or omissions by the CSC —	
Names withheld (11)	1,216,391
Offenders (17)	222,135
Settlement of motor vehicle accidents —	
Dionne D	1,578
Findlay Foods	1,027
Fourlane Ford Sale	1,114
Insurance Corporation of British Columbia for	
Haupt M	1,049
Name withheld	38,315
RBC Insurance for	
Jones N	7,583
Saskatchewan Government Insurance for	
Kozack D	1,475
Trottier E	1,223
Wawanesa Insurance Company	
Miller A	1,487
Wawanesa Mutual Insurance	
Duffy B	2,568
Claims under $1,000 (899)	125,651
	1,721,915
Royal Canadian Mounted Police	
Breach of contract —	
The Good Samaritan Society for	
Olfert G	13,969
Claim against the Crown by employee —	
Names withheld (30)	1,136,413
Damage to personal and private property, buildings, land and to/or from animals —	
Aall Glass Ltd	3,119
Action Management Services Inc for	
Webb's Superstore	11,554

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Adamson S.	2,398
Adonis Planning Ltd for	
Jobin D.	1,271
Bischoff K	16,500
Burton's Limousine Service Ltd for	
Burton D	3,690
Byma J	1,015
Cheong J	1,101
Condominum Corporation	1,943
Enfield Home Hardware Building Center for	
Snair A.	1,018
Gill S	2,802
Grosshausser F	1,721
Hersh Wolch QC in trust for	
Ferber M	6,594
Hystad D	1,030
Isenor D.	4,479
Jantz D.	1,800
Kampe L & A	1,000
Little Acres Auto Repair Ltd for	
Folk C	1,045
Main Street Law Offices for	
Moser E	4,499
Malaki S.	2,437
Manitoba Public Insurance Corporation for	
Laybolt J	3,366
Nour S	1,283
Minister of Finance.	2,537
Moore L.	1,249
Name withheld	200,000
Parrell C.	17,325
Patterson B.	2,000
Pemberton Door and Window for	
Olk S	5,308
Petrie J	6,242
Ponoka Veterinary for	
Bixby J	2,773
Preferred Collision Centre for	
Warr J	1,064
Royal Crown Inc for	
Reitsma D	7,000
Saskatchewan Government Insurance for	
Koziol S.	9,784
Saskatchewan Power Corp.	5,056
Schattenkurt R.	10,000
Silver Crest Lodge	1,567
Southgate Collision Centre for	
Buckle B	3,168
Spogli S	1,456
TDO Contracting.	47,670
The Window Factory for	
Moar J	1,987
Tim's Glass	1,089
Town of Bridgewater	18,206
Tremblay S.	1,300
Unifund Assurance for	
Ferron C & Chiasson N	2,060
Mulawin M	6,534
Primmer R	2,537
Van Horne J	2,956
Weiers J	1,285
Wu E.	1,047
Formal Claim against the Crown motor vehicle accident —	
Dolden Wallace Folick in trust for	
Arora R & Rathore S	10,000
Formal Claim against the Crown motor vehicle accident for bodily injury —	
Burchell MacDougall for	
Hughes M	34,000
Cleall Barristers & Solicitor in trust for	
Barr D	10,000
Hammerberg Altman Beaton & Madlio for	
Krych E	15,500
HMZ Law in trust for	
Skene P	54,566
Hughes & Company in trust for	
Lien J	21,750
Jeffery & Calder in trust for	
Adamson W	140,000
MacIsaac and MacIsaac for	
Flynn S.	105,000
Michael Golden Law in trust for	
Fedoranich M	14,000
Names withheld (8).	1,532,091
Pearlman Lindholm in trust for	
Thompson J	50,000
Rogers Bussey in trust for	
Baldwin R	5,500
Long G, Long M, Long T & Oliver M	27,303
Redmond P	12,825
Scarborough Herman Bluekens for	
Cervenko M.	181,000
Simpson Thomas & Associates in trust for	
Garcha S	60,000
Yearwood & Company in trust for	
Cabagnot F	31,000
Zeppieri & Associates in trust for	
Kumar R.	175,000
Settlement for bodily injuries arising from motor vehicle accidents —	
Affleck Hira Burgoyne LLP for	
Young W	50,000
Arseneault et Pelletier in trust for	
St Laurent A	3,930
Bigattini M	5,000
Bridget Jacob in trust for	
Hermansjah J	10,000
Caissie & Company in trust for	
Dearing A	25,000
Collins & Cullen in trust for	
Das S	9,000
David Grunder Law Corporation for	
Hizon J	14,440

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Dhami Narang & Company in trust for	
Bhangu C	26,750
Dick Byl Law Corporation in trust for	
Espinoza F	4,200
Epstein Law in trust for	
Rohani A	13,943
Fong B	7,842
Garth Wright in trust for	
Chambers C	50,000
Gibson G	5,000
Insurance Corporation of British Columbia for	
Bethell W	50,000
Kim Y	60,000
Simonds C	17,848
Jarvis McGee Rice in trust for	
Amezcua T	180,000
Lalli S	50,000
Martinello T	17,857
Jeffrey & Calder in Trust for	
Chaudhry R	16,000
Cheung T	16,643
Kazimirski Law Corporation in trust for	
Wyatt J	13,000
Khan S	2,500
Kinman Amlani Mulholland in trust for	
Jang Y	10,000
Jagdish G	7,500
Klein Lyons in trust for	
Cutzal P	5,250
Donnelly C	2,000
Lacroix Mathers in trust for	
Gidlof E	268,427
MacAdams Law Firm for	
Khakh R	11,200
Macdonald Fahey in trust for	
Fahey D	8,500
MacMillan Tucker & Mackay in trust for	
Galati A	15,000
Maingot C	2,000
Manzelle C	5,000
Maryn and Associate in trust for	
Towson E	182,000
Messner Kenney LLP in trust for	
Lees L	25,000
Murphy Battista in trust for	
Haczewski P	348,702
Murphy Feller & Associates in trust for	
Golebiewska A	35,000
Murphy Murphy & Mollins for	
Arsenault G	2,839
Names withheld (4)	563,150
O'Neill S	7,698
Pearlman Lindholm in trust for	
Nagra S	47,926
Philip Sheppard Law Office for	
Stone K & Noseworthy R	10,169
Radlo J	1,000
Rankin P	2,500
Scarborough Herman Bluekens for	
Hatchen S	16,000
Simpson Thomas in trust for	
Mangat G	28,016
Slater Vecchio LLP in trust for	
Ge L	25,000
Lucarino N	165,000
Papalia D	135,000
Somers and Company in trust for	
Towson E	82,500
St Marie T	4,899
Stewart Aulinger & Co in trust for	
Tennant S	14,500
Taylor Granito in trust for	
Bodnaruk R	6,500
Virk P	4,000
Walker N	6,500
William J Harris & Partners in trust for	
Delgiglio A	82,864
Workers Compensation Board of Alberta for	
McShane R	3,675
Z Philip Wiseman Law Corporation in trust for	
Abdalle I	12,000
Settlement for damages arising from third party motor vehicle accidents —	
Alberta Motor Association Insurance for	
McDermid M	1,834
Wardrope R	2,209
Alberta Municipal Services Corporation for	
Berge J	6,088
Alex K	3,000
Arnold L	1,081
Associated Cab	5,628
Auto West Infiniti for	
McCluskie C	1,318
Avis Budget Group for	
Deangelis V	8,853
Aviva Insurance Company of Canada for	
Collins O	1,033
B and T Autobody for	
Baerg A	2,089
Bartelen M	3,500
Bayside Chrysler Dodge	1,112
Bellevue Auto Rebuild for	
Dahl C	1,154
Benuen D	4,500
Berger W	2,497
Boyd Autobody and Glass for	
Hitchcock C	2,603
Brown C	1,682
Bud's Auto Body Ltd for	
Holloway S	3,900
Campbell Burton & McMullin in trust for	
Shearer K	25,000
Canadian Collision for	
Hansen T	5,072
Canadian Direct Insurance Inc for	
Burwash W	4,128
Marshall C	10,571

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Canadian National Railway Company for	
Harlos M	10,306
Collision Clinic for	
Murphy J	3,896
Conners S.	1,059
Connors Q	9,643
Co-operators General Insurance for	
BTN Landscaping Ltd	23,585
Prosser S	5,886
CYV Chevrolet Buick GMC Ltd for	
Martin Sappier J	2,059
Delisle L	2,891
Dent Busters for	
Moyles D	1,046
District of North Vancouver	28,631
Dominion of Canada for	
Arsoniadis D	5,756
Economical Insurance for	
Vlodarchyk B	3,719
Falcon Leasing for	
Smith D	6,492
Family Insurance Solutions Inc for	
Giesbrecht J	1,497
Federated Insurance Company of Canada for	
Cochrane Bow Ridge Sports Ltd	2,394
Fix Auto Collision for	
Van Hoepen V	2,863
Fleckenstein K	2,471
Gallant W	2,398
GCAN Insurance Company for	
Kamy Auto	2,065
Granite Claims Solutions in trust for	
George N	2,272
Hillier S	1,412
Lucas A	2,763
Hak's Auto Body Ltd for	
Langdon B	2,298
Insurance Corporation of British Columbia for	
Alexander S	3,079
Angco L	2,814
Archer C	15,504
Barnhart D	2,457
Bell Irving D	1,220
Bigattini M	2,745
Boissonneault S	2,443
Brar M	7,970
Braun S	5,169
Cao Z	21,520
Caron G	2,389
Chen G	1,265
Chen W	1,400
Cutzal P	1,212
Davies C	1,026
Davies W	2,447
Dion A	4,009
Dtke B	1,814
Dunn Z	2,064
Erickson M	1,050
Flag Automotive Sales & Lease	3,113
Faulder R	1,765
Fork F	1,404
Froese E	1,100
Goldson M	11,998
Hall B	1,785
Harder K	5,319
Hatton T	1,775
Hill S	5,223
Hochsteiner A	1,503
Hua P	1,878
Hughston M	5,066
Intropedi R	14,640
Jimmie J	2,769
Johal K	2,121
Johnson R	4,181
Jones T	1,066
Kham S	4,587
Konechny A	2,433
Lucas S	1,977
Martinson M	3,648
McIntosh R	1,026
McWilliams P	1,862
Mulhen F	15,682
Narayan M	3,776
Nava D	5,048
Ng C	4,475
Nickle S	5,800
O'Brien C	5,373
Opong Agyare N	9,564
Park S	2,090
Pearson M	5,523
Pellrene R	2,007
Rebman E	2,101
Rempel R	2,237
Ro A	2,700
Roberts C	18,606
Roberts L	2,392
Ross D	3,071
Simkin D	2,408
Simpson Cooke J	4,151
Singh J	1,335
Sinnachac S	2,408
Sison A	2,013
Smith R	26,586
Solomon M	4,937
Stefanik K	1,455
Stewart K	1,328
Summers W	5,053
Sveistrup D	15,010
Teng J	2,890
Trainer A	3,422
Travers J	1,261
Tu K	1,297
Tucker J	3,548
Ufland T	1,148
Walker N	4,481
Wankling J	6,388
Weaver P	2,344
Wins J	2,963

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Woodman O	2,862
Woods T	1,473
Young G	2,155
Intact Insurance Company for	
Bowring C	4,267
Bradford M	10,504
Festubert Holdings Ltd	1,005
Hendricks M	2,630
Ihme I	1,035
Jezowski P	9,828
Johnston R	2,105
Keller J	4,500
Kirylchuk A & P	4,137
Macdonald B	1,597
Kim N A	2,052
Lazer Autobody Inc for	
Arnst G	4,259
Lloydminster Auto Body for	
Johnson S	1,082
Lockwood Autobody for	
Rich N	1,245
Macaloney J	1,508
Macdonald Buick GMC Cadillac Ltd	2,393
Macdonald M	2,978
Macdonald S	1,000
Manitoba Public Insurance Corporation for	
Bayne D	1,828
Chawla P	3,422
Czarnecki D	1,077
Fenning K	2,142
Latchlin P	2,492
McKay R	1,935
McVarish S	3,380
Neault R	3,753
Single S	1,129
Webb C	1,483
Marsim H	7,228
McDonald Buick GMC Cadillac Ltd	1,178
Mclatchie D	3,397
McManaman J	2,232
Metro General Insurance Corporation for	
Walsh D	3,388
Minister of Finance of Quebec	1,550
Moore R	7,619
Murphy J	1,266
Northshore Collision and Autobody for	
Welsman R	5,379
Nunavut Auto & Heavy Equipment for	
Leclerc F	1,796
Peace Hills Insurance Company for	
Landgford Jones P	4,640
Peterson Auto Body Ltd for	
Conners Q	1,305
Pike Wheaton Chevrolet Ltd for	
Brayford C	1,101
Plaza Chevrolet Pontiac Buick for	
Landgloise R	2,246
Portage Mutual Insurance Company for	
Gallant D	1,010
R&R Auto Body Ltd for	
Mitchell L	1,508
Royal & Sun Alliance Insurance Co of Canada for	
Cheyne G	1,844
Ge L	3,331
Graham R	2,078
Kay W	2,352
Lim P	8,766
RT Collision Ltd for	
Pierre C	1,614
Saskatchewan Government Insurance for	
CN Railway	15,217
Doyle A	3,361
Fisher J	3,575
Heikkila S	1,653
Helfrick K	8,841
Kubashek G	6,564
Lemaigre B	1,804
Morash K	1,016
Peabody C	5,240
Rabbitskin M	1,791
Romeo's Trucking Ltd	24,589
Whiting D	1,065
Yorkton A	1,143
Yorkton L	1,998
Security National Insurance Company for	
Arulprakassam A	5,156
SGI Canada Insurance Services Ltd for	
Bedard J	2,918
Patton A	1,289
Spetz N	2,169
Sherwood Park Dodge for	
Kuusela S	1,234
Sierra Collision and Frame Ltd for	
Williams C	1,051
State Farm Insurance Company for	
Nelson P	3,865
Sanchez E	1,016
Taylormotive Service for	
O'Neill S	3,863
Tite L	2,323
Town of New Glasgow for	
Shakness D	2,295
Translink for	
Coast Mountain Bus Company	10,656
Trudel Auto Body for	
Pilon B	2,146
Unifund Assurance for	
Arseneault G	6,749
Conners Q	4,246
Schreindorfer B	1,074
USAA Subrogation Department for	
Nelson R	2,635
Wawanesa Mutual Insurance Company for	
Albert C	11,375
LPH Industrial Ltd	6,132
Smith D	6,722
Trail M	1,207
Western Collision for	
Pearson A	2,727
Wood D	1,013
Wood J	1,000

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Settlement for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence —	
Batchelor Stamm Law Corporation for Imeson M	1,000
Beaver Leebody Frank & Simic in trust for Bear T	17,000
Burke Thompson in trust for Thompson T & Willis L	1,500
Chong S	1,000
Crawford L	4,000
Dykstra & Company in trust for Neetz R	7,500
Engel Brubaker in trust for Miller W	1,500
Hartt L	7,000
J Robert Leverman in trust for Ramsay E	7,500
Names withheld (23)	1,097,890
Papineau M	5,000
Stephens & Holman in trust for Radelet D	5,500
Settlement for expenses incurred —	
Davidson Gregory Danyluik in trust for Human Resources and Skills Development Canada	100,000
Government of Alberta	2,200
Settlement for failing to protect an informant —	
Name withheld	50,000
Settlement for human rights complaint —	
Names withheld (2)	190,000
Settlement for loss of income —	
BTN Landscaping Ltd	4,123
Jezowski P	4,500
Settlement for loss of personal items —	
Anderson M	3,500
Arnold K	3,097
Barrett D	3,250
Bertolo A	2,819
Boon M	3,500
Cameron L	3,498
Cameron R	3,162
Christian H	3,500
Cook C	3,300
Corvino R	2,600
Daoust G	3,110
Davidson D	3,500
Demers G	2,604
Desbien M	3,200
Donnelly R	3,000
Dunlop T	2,850
Folgering H	2,658
Fong N	2,000
Ford R	3,333
Fritsch P	2,827
Froese D	3,399
Gagne L	3,300
Godwin K	2,856
Hadley R	3,227
Jacobson D	3,000
Lemay J	2,289
Lzyk J	3,500
Marshall K	2,730
McIntyre D	2,880
Melanson G	1,250
Osadczuk J	5,272
Ouellette J	2,935
Peil U	2,620
Rae P	6,681
Reis D	2,311
Ryksen L	3,500
Schien N	3,203
Schmidt D	3,000
Schmiemann U	5,900
Schultz D	3,415
Shepherd R	2,828
Smallboy E	1,000
Sookmark P	3,350
Stanko S	3,400
Stone R	2,200
Szabo W	3,254
Thibault R	3,500
Torino L	3,395
Torino S	6,523
Voot R	3,238
Weichel M	2,959
Weiner K	3,500
Settlement for physical injuries, mental stress and / or pain and suffering —	
Names withheld (19)	2,783,685
Severide Staplin Gamlin LLP in trust for Dishon M	20,000
Settlement to cover storage fees —	
Chudd's Chrysler Ltd	30,518
Mayne Towing Services	13,255
Regal Auction Ltd	16,391
Sawka R	1,341
Unitow Services Ltd	1,174
Claims under $1,000 (318)	123,836
	12,425,949
	14,989,381

Public Works and Government Services

Department

Description and payee	Amount
Compensation for administrative error - Public Service Superannuation —	
Names withheld (2)	24,718
Compensation for anticipated loss of profit —	
Gowling Lafleur Henderson LLP in trust for Name withheld	1,133,333
Compensation for damage reputation —	
Blaney McMurty LLP in trust for Name withheld	180,000
Compensation for damage to vehicle caused by an accident —	
Rovas J	1,129

Payments of Claims Against the Crown — *Continued*

Description and payee	Amount
	$
Compensation for dispute related to clauses in lease agreement —	
Laframboise Gutkin S E N C R L in trust for Les Terrasses de la Chaudière Inc	500,000
Compensation for error in calculation of property taxes related to lease agreement —	
BrazeauSeller LLP in trust for Name withheld	110,619
Compensation for financial loss due to wrong information provided – Public Service Superannuation —	
Name withheld	1,726
Compensation for injuries arising from accident on Crown land —	
Higson Apps in trust for Name withheld	150,000
Reimbursement for erroneous deductions from severance pay —	
Name withheld	1,812
Reimbursement of pension buyback overpayment Public Service Superannuation —	
Names withheld (2)	13,167
Settlement for cost of materials related to termination of contract —	
Ernest G Tannis Professional Corporation in trust for Al Abbas F	11,000
Settlement for loss of profit due to administrative error in bid evaluation —	
McInnes Cooper in trust for Name withheld	220,000
Settlement for loss of profit due to error in tendering process —	
Clearpath Robotics Inc	23,500
Settlement of claim due to breach of contract —	
Names withheld (2)	92,265
St Joseph Print Group Inc	20,771,034
Settlement of claim related to grievance —	
Names withheld (3)	8,500
Settlement of claim to repair a channel wall —	
National Yacht Club	20,918
Claims under $1,000 (3)	1,993
	23,265,714
Transport	
Department	
Compensation related to a freezer malfunction —	
Dia's Kitchen	1,162
Cost recovery claim related to a car accident —	
Walsh J J	5,291
Settlement of claim related to an airplane accident —	
Waterous Holden Amey Hitchon Barristers in trust for The Brantford Flying Club	12,500
Settlement of claim related to cancellation of sale of aircrafts —	
Me Claude Marcoux in trust for Smith D	70,000
Settlement of claim related to Detroit River International Crossing —	
Dainty Foods	1,597,761
Settlement of claim related to flight simulators —	
Fasken Martineau DuMoulin LLP in trust for Spiral Aviation Training Co LLP	1,218,047
Settlement of claim related to the issuance of findings —	
Me Jérôme Théberge in trust for Excursion Chasse et Pêche Inc et Lord S	10,000
Settlement of claim related to the wharf in Pointe au Père —	
Me Valère M Gagné in trust for Gervais Dubé Inc	200,000
Settlement of grievance in relation to the *Public Service Labour Relations Act* —	
Bisson D	5,000
Ling P	5,056
Settlement of grievance in relation to the union of Canada Transportation Employees —	
Keiver A	3,772
Claims under $1,000 (5)	1,929
	3,130,518
Office of Infrastructure of Canada	
Out of court settlement of claim related to employment —	
Name withheld	*84,000*
	3,214,518
Treasury Board	
Secretariat	
Settlement for damages and interests for negligent misrepresentation —	
Merovitz Potechin LLP in trust for Gould J	670,000
Nelligan O'Brien Payne LLP in trust for	
Durrant D	224,000
Edlund C	467,500
Hart S	158,000
Niemela V	183,000
Shimizu R	700,000
Settlement of claim related to employment —	
MacLean L	65,200
Claims under $1,000 (2)	407
	2,468,107

Payments of Claims Against the Crown — *Concluded*

Description and payee	Amount
	$
Veterans Affairs	
Department	
Settlement of claim related to a grievance — Name withheld	6,000
Claims under $1,000 (8)	2,161
	8,161
Total	708,418,556

Ex Gratia Payments

This statement provides, by ministry, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non disclosure, the recipient's name may be withheld from publication.

Ex Gratia Payments

Description and payee	Amount
	$
Agriculture and Agri Food	
Department	
Damage to personal effect —	
Morneau C	165
Payments under $100 (2)	112
	277
Canadian Heritage	
Department	
PC 2012 1015, on August 20, 2012, His Excellency the Governor General in Council authorized a one time payment on behalf of Their Royal Highnesses the Prince of Wales and the Duchess of Cornwall —	
Mounted Police Foundation	50,000
PC 2012 1144, on September 27, 2012, His Excellency the Governor General in Council authorized a one time payment on behalf of Their Royal Highnesses the Prince of Wales and the Duchess of Cornwall —	
Canadian Youth Business Foundation	100,000
	150,000
Citizenship and Immigration	
Department	
Payment under $100 (1)	35
Environment	
Parks Canada Agency	
Compensation for a stolen mixer —	
Glegg S	385
Compensation for damage to a boat —	
Hodges C	400
Compensation for damage to a vehicle —	
O'Leary N	108
Reimbursement for a camper's tent —	
Lecours G	186
Payments under $100 (2)	146
	1,225
Foreign Affairs and International Trade	
Department	
Compensation following disagreement with a participant to an International Medical Commission —	
Derzko C	1,188
Compensation for loss of revenue following the closure of the Honorary Consulate in Aleppo —	
Chedid E	5,914
Compensation for lost revenue due to the G8 or G20 summit —	
Names withheld (4)	17,425
Steven F Troster Barrister and Solicitor for Paese Ristorante King Street Limited	367
Honorarium for ceremonial blessing —	
St Georges A	200
Reimbursement of consultation costs —	
Kujtan P	2,751
Payments under $100 (3)	224
	28,069
Human Resources and Skills Development	
Department	
Reimbursement of bank charges incurred due to an administrative error —	
East Y	116
Reimbursement of costs for the replacement of documents lost by the department —	
Kashari S	231
Reimbursement of taxes payable due to an administrative error —	
Bernard A	175
Payments under $100 (8)	231
	753
Indian Affairs and Northern Development	
Department	
Compensation for damages to an automobile —	
Aviva Canada Inc	3,612
Compensation for fees incurred due to an administrative error —	
M Thorpe & Associate Inc	1,500

Ex Gratia Payments — *Concluded*

Description and payee	Amount
	$
Compensation for loss of money due to a theft —	
Radecki S.	160
Payment to First Nation to repay third party management costs —	
Attawapiskat Band	136,132
	141,404
Industry	
National Research Council of Canada	
Compensation for damage to vehicle —	
London R	350
Justice	
Courts Administration Service	
Payment for the fees related to the review of Federal Court Prothonotaries' compensation	
Lokan A	50,000
National Defence	
Department	
Compensation for loss of personal effects —	
Emilio Trans Ltd	1,068
Wright Y	390
Compensation for missed financial opportunities, pay, incentives and pension —	
Langlois Kronstrom Desjardins for Military Judges Compensation Committee	90,245
Compensation for personal injuries —	
Baker J	10,000
Thomson R.	38,703
Payments relating to damage and losses in Afghanistan —	
Names withheld (2)	1,001
	141,407
Public Safety and Emergency Preparedness	
Department	
Air India Flight 182 —	
286 names withheld @ $8,000 to $24,000	6,600,000
Compensation for leave reimbursement —	
Kelly B.	5,000
Compensation paid to employee for loss suffered —	
Neville D	1,626
	6,606,626
Canada Border Services Agency	
Compensation for damage to camera —	
Bouchard G	1,000
Compensation for lost passport —	
Berchie P	136
Compensation for transportation and legal fees —	
Kwaku Adom Domfeh A	12,185
Compensation for transportation fees —	
Bowcock J	1,602
Bowcock T.	1,603
George S	1,602
Simpson A	1,603
PC 2012 0539, on April 26, 2012, His Excellency the Governor General in Council authorizes the International Organization for Migration to make payments for rejected refugee claimants —	
International Organization for Migration	5,282,520
Payments under $100 (4)	122
	5,302,373
Royal Canadian Mounted Police	
Damage to glasses —	
Rutherford B	598
Schidlowski K	625
Damage to personal property —	
Esso T	629
Lau S	1,462
Loss of personal item —	
Name withheld	1,400
Reimbursement of towing expenses —	
Perossa M	115
Payments under $100 (3)	241
	5,070
	11,914,069
Veterans Affairs	
Department	
Compensation for prisoners of war —	
Bourassa R	23,940
Long term care fees —	
KinVillage Care Home	162,000
Payment in recognition of service related death —	
Antenbring N	293,308
Larocque J	293,308
Lightfoot B	293,309
	1,065,865
Total	13,493,454

Court Awards

This statement provides, by ministry, details for all Court awards paid in the current fiscal year. Where the situation warrants non disclosure, the recipient's name may be withheld from publication.

Court Awards

Description and payee	Amount
	$
Agriculture and Agri Food	
Canadian Food Inspection Agency	
Authority — Federal Court	
T-1070-11	
Award for legal costs —	
Sack Goldblatt Mitchell LLP in trust for	
Allard C, Frédette MA, Gagnon H, Haddou EM, Lajoie A, Laurendeau S, Nagel J, Perron D, Provost F, Simard MC, Soucy H, Toupin G	6,365
Canada Revenue Agency	
Authority — Court of Appeal for Ontario	
2012 ONCA 885	
Tax related award —	
Beament Green in trust for	
Trang R	24,183
Burke Robertson LLP in trust for	
Nguyen C	22,183
Authority — Court of Appeal for Quebec	
2012 QCCA 826	
Tax related award —	
Janson Larente Roy Avocats in trust for	
Caisse populaire St Joseph de Bordeaux	4,396
Authority — Court of Queen's Bench for Manitoba	
2011 MBQB 50	
Tax related award —	
BDO Dunwoody Limited in trust for	
Estate of Andrews K	3,478
Authority — Court of Queen's Bench for Winnipeg	
BK 09-01-01361	
Tax related award —	
BDO Dunwoody Limited in trust for	
Estate of Andrews K	1,917
Authority — Federal Court	
T-1852-10	
Tax related award —	
Sweibel Novek LLP in trust for	
Société Angelo Colatosti Inc	5,182
T-1877-12	
Tax related award —	
Legacy Advisors Law Corp in trust for	
Johnson P	500
T-1944-10	
Tax related award —	
Natalie Worsfold in trust for	
Worsfold et al	6,726
T-348-08	
Tax related award —	
Eli Baker Law Office in trust for	
White V	8,039
T-373-12	
Tax related award —	
Kerry Morris in trust for	
More Marine Ltd	3,288
T-727-12	
Tax related award —	
Smetheram & Co in trust for	
Reinhart T	2,000
T-830-08	
Tax related award —	
Mauro Marchioni in trust for	
O'Hara C	1,380
T-964-11	
Tax related award —	
Chossegros de Léry avocats in trust for	
3563537 Canada Inc	3,396
Authority — Federal Court of Appeal	
A-188-11	
Tax related award —	
Couzin Taylor LLP in trust for	
Sommerer P	3,370
Authority — Manitoba Court of Appeal	
AI 11-30-07538	
Tax related award —	
BDO Dunwoody Limited in trust for	
Estate of Andrews K	2,290
Authority — Ontario Superior Court of Justice	
CV-09-45078	
Tax related award —	
Beament Green in trust for	
Trang R	10,265
Burke Robertson LLP in trust for	
Nguyen C	14,283
CV-11-428882	
Tax related award —	
Aluma Systems Inc	1,100

Court Awards — *Continued*

Description and payee	Amount
	$
Ontario Ironworkers Benefit Plan in trust for	
Murphy A	3,500
Professional Building & Construction Trades	
Council of Ontario in trust for	
Repole N and Smith J	30,000
Scaffolf Russ Dilworth Limited	500
Authority — Superior Court of Canada	
33194	
Tax related award —	
Cain Lamarre Casgrain	
Wells LLP in trust for	
Dubé A	18,929
33239	
Tax related award —	
Century Services Inc	25,000
34244	
Tax related award —	
Thornsteinssons LLP in trust for	
Tele-Mobile Company et al	837
Authority — Tax Court of Canada	
1998-1659 (IT) G	
Tax related award —	
Fraser Milner Casgrain LLP in trust for	
McLarty A	13,000
Laishley Reed LLP in trust for	
McLarty A	18,000
2003-4665 (IT) G	
Tax related award —	
Cain Lamarre Casgrain	
Wells LLP in trust for	
Dubé A	11,564
2005-1631 (IT) G	
Tax related award —	
Davies Ward Phillips &	
Vineberg LLP in trust for	
Potash Corporation of Saskatchewan Inc	47,900
2005-2392 (IT) G	
Tax related award —	
George S Szeto Investments Ltd	10,712
Guibord M	10,712
Guibord M	10,712
VIncent Dagenais Gibson LLP in trust for	
Szeto G et al	10,712
2006-2996 (IT) G	
Tax related award —	
Osler Hoskin & Harcourt LLP in trust for	
Toronto-Dominion Bank	40,202
2006-723 (IT) G	
Tax related award —	
Stikeman Elliott LLP in trust for	
Collins & Aikman Canada Inc	290,333
2007-1806 (IT) G	
Tax related award —	
Velcro Canada Inc	64,765
2007-2583 (IT) G	
Tax related award —	
Couzin Taylor LLP in trust for	
Sommerer P	658,423
2007-2652 (IT) G	
Tax related award —	
Dunton Rainville Barristers & Solicitors in trust for	
Turbide S	2,800
2007-2726 (GST) G	
Tax related award —	
D'Elia M	250
Osler Hoskin & Harcourt LLP in trust for	
President's Choice Bank	10,922
2007-3040 (IT) G	
Tax related award —	
Craig J	18,646
2007-3170 (IT) G	
Tax related award —	
Radnoff Law Offices in trust for	
Leriche G	8,449
2008-2035 (IT) G	
Tax related award —	
Roland Schwalm in trust for	
Zsebok J	8,453
2008-2061 (IT) G	
Tax related award —	
Herwig S	1,800
2008-2129 (IT) G	
Tax related award —	
MacPerson Leslie & Tyerman LLP in trust for	
McClarty Family Trust et al	805
2008-2808 (IT) G	
Tax related award —	
Miller Thomson LLP in trust for	
Dickie R	90,000
2008-3986 (IT) G & 2008-3987 (IT) G	
Tax related award —	
Rusnak Balacko Kachur Rusnak in trust for	
Bilous A et al	5,882
2008-941 (IT) G	
Tax related award —	
Rivard & Associés in trust for	
Létourneau A	5,565
2009-1193 (IT) G	
Tax related award —	
Spiegel Sohmer Inc in trust for	
Lipson H	3,380
2009-1705 (IT) I	
Tax related award —	
Murray B	1,000

Court Awards — *Continued*

Description and payee	Amount
	$
2009-1884 (IT) G Tax related award — Baribeau M	250
2009-2494 (IT) G Tax related award — Norton Rose Canada LLP in trust for 10737 Newfoundland Ltd	7,851
2009-2519 (IT) G Tax related award — VIncent Dagenais Gibson LLP in trust for Messar Splinter K	14,840
2009-2659 (IT) G Tax related award — Laird & Company in trust for Park J	3,002
2009-2898 (IT) G Tax related award — Davis LLP in trust for McKenzie S	10,808
2009-2921 (IT) G Tax related award — Bruke J	9,125
2009-3604 (IT) G Tax related award — David M Piccolo in trust for Peragine S	3,046
2010-1196 (IT) G Tax related award — Brine B	550
2010-1522 (IT) G Tax related award — Basi B	16,000
2010-1673 (IT) G Tax related award — De Granpré Chait in trust for Paton S	5,891
2010-170 (IT) G Tax related award — Norton Rose Canada LLP in trust for Morin R	2,000
2010-1860 (IT) G Tax related award — Thompson Dorfman Sweatman LLP in trust for Kern B Family Trust	5,000
2010-2516 (GST) G Tax related award — Olschewski Feuer Davie in trust for Olschewski R	5,125
2010-2665 (IT) I Tax related award — Barnes Sammon LLP in trust for Huntley M	1,788
2010-3034 (IT) G Tax related award — Toledo M	500
2010-3225 (IT) G Tax related award — Garfinkle Nelson Wiseman Bilmes Rodgers LLP in trust for Papa T	500
2011-2070 (IT) G Tax related award — Fraser Milner Casgrain LLP in trust for Prévost Car Inc	700
2011-2800 (IT) I Tax related award — McIntosh G	239
2011-2801 (IT) I Tax related award — McIntosh S	224
2011-2878 (IT) I Tax related award — Kent A	75
2011-3192 (IT) I Tax related award — Junkin Law Office in trust for Estate of Brosamler G	1,200
2011-3577 (IT) I Tax related award — Brewster R	250
2011-3584 (IT) I Tax related award — Woodcock R	200
2011-672 (IT) I Tax related award — Dexter K	250
2012-1145 (IT) G Tax related award — Brown I	200
2012-1655 (IT) I Tax related award — Sutcliffe D	100
2012-2013 (IT) I Tax related award — Scher Law Office in trust for Fraser M	620
2012-4521 (IT) APP Tax related award — Lemay J	100
	1,632,163

Court Awards — *Continued*

Description and payee	Amount
	$
Canadian Heritage	
Public Service Commission	
Authority — Federal Court	
T-1458-10	
Award for legal costs —	
Samatar A	5,000
Authority — Federal Court of Appeal	
A-478-10	
Award for legal costs —	
Jodhan D	50,000
	55,000
Citizenship and Immigration	
Department	
Authority — Federal Court	
IMM-1298-12	
Award for legal costs —	
Yacine Agnaou in trust for	
Au T S	2,000
IMM-13124-12	
Judgement	
Me Sangaré Salif in trust for	
Bilihi-Bouyela N C	1,000
IMM-2145-12	
Award for legal costs —	
Jack Martin in trust for	
Oladapo S T	1,500
IMM-4446-07	
Award for legal costs —	
Amina Sherazee, Barristers and Solicitors in trust for	
Raguram V	2,000
IMM-610-12	
Judgement	
Andrew Brouwer in trust for	
BenHmuda A	5,000
IMM-6154-11 & IMM-6155-11	
Award for legal costs —	
J Carol Alvaro in trust for	
Arbelaez A, Arbelaez N & Arbelaez Tabares R A	6,000
IMM-6742-11	
Award for legal costs —	
Timothy Wichert in trust for	
Morad N	1,500
IMM-8534-11	
Judgement	
Law Office of Matthew Jeffery	
Barrister & Solicitor in trust for	
Khan F N	5,000
IMM-9531-11	
Judgement	
Timothy Wichert in trust for	
Omer J S	1,500
T-1255-11	
Judgement	
Patricia Gamliel in trust for	
Kalkat N K	2,964
T-1802-11	
Award for legal costs —	
Jones L	200
T-863-11	
Judgement	
Mike Bell in trust for	
Tran T T	4,000
T-984-08	
Judgement	
Mary Lam in trust for	
Yan D	2,998
	35,662
Environment	
Department	
Authority — Federal Court	
T-1437-10 & T-1439-10	
Settlement for legal and administrative costs —	
Ecojustice Vancouver in trust for	
Alberta Wilderness Association and	
Pembina Institute for Appropriate Development	700
Fisheries and Oceans	
Department	
Authority — Federal Court	
T-1271-07	
Award of legal costs —	
Heenan Blaikie LLP in trust for	
Anglehart R Sr et al	22,000
T-74-11	
Award of legal costs —	
Woodward & Company LLP in trust for	
K'ómoks First Nation	28,805
	50,805
Foreign Affairs and International Trade	
Department	
Authority — Federal Court	
T-671-11, T-672-11, T-673-11	
Award for legal costs —	
Ronald Poulton in trust for	
Abdi S, Abshir H and Hashi F	5,000
Authority — Federal Court of Appeal	
A-198-09	
Award for legal costs —	
Champ & Associates in trust for	
Attaran A	15,800

Court Awards — *Continued*

Description and payee	Amount
	$
Authority — Ontario Superior Court of Justice	
10-DV-1639	
Award for reimbursement of expenditures, legal costs and interest —	
Thomson I	12,893
	33,693
Health	
Department	
Authority — Federal Court	
T-1604-09	
Award for legal costs	
Wier J	9,774
Human Resources and Skills Development	
Department	
Authority — Federal Court	
T-1839-12	
Settlement for legal costs —	
Côté G	620
T-91-12	
Settlement for legal costs —	
Berberi D	3,500
Authority — Federal Court of Appeal	
A-136-12	
Settlement for legal costs —	
Cavalluzzo Shilton McIntyre Cornish LLP in trust for	
Hunter K	3,500
A-65-11	
Settlement for legal costs —	
Chaulk T R	5,000
	12,620
Indian Affairs and Northern Development	
Department	
Authority — Court of Appeal for Ontario	
C54348	
Award for legal costs —	
Janes Freedman Kyle Law Corporation	102,900
Authority — Federal Court	
T-1252-10	
Award for legal costs —	
Aikins Law in trust for	
Name Withheld	3,950
T-1946-10	
Award for legal costs —	
Sambaa K'e Dene Band	15,000
T-762-11	
Award for legal costs —	
Name withheld	2,100
T-989-86	
Award for damages and interest —	
Ackroyd LLP in trust for	
Whitefish Lake	998,615
Saddle Lake First Nation	2,551,385
Authority — Ontario Superior Court of Justice	
95-CU-93574	
Award for legal costs —	
Maurice Law Barristers & Solicitors in trust for	
Missanabie Cree First Nation	140,924
Ontario Minister of Finance	5,642
Authority — Court of Queen's Bench for Saskatchewan	
No 340 of 2011	
Award for legal costs —	
Ron Cherchkewich Law Office in trust for	
Name withheld	1,000
Authority — Supreme Court of Newfoundland and Labrador Trail Division (General)	
2006 01T4955CP, 2007 01T5423CP, 2008 01T0844CP, 2008 01T0845CP & 2008 01T0846CP	
Award for legal costs —	
Koskie Minsky LLP in trust for	
Names withheld (5)	211,216
	4,032,732
Industry	
Department	
Authority — Court of Appeal of Québec	
500-09-022276-117 (500-11-039866-104)	
Settlement for interest and legal costs —	
Charles Powell Abelson in trust for	
Alexandrov L	9,620
Authority — Federal Court	
T-338-11	
Settlement for legal costs —	
MBM Intellectual Property Law LLP in trust for	
Repligen Corporation	3,969
Authority — Ontario Superior Court of Justice	
06-CV-36766	
Settlement for general damages, pre judgement interest and legal costs —	
Heenan Blaikie LLP in trust for	
Patriarcki M	137,325
	150,914

Court Awards — *Continued*

Description and payee	Amount
	$
Justice	
Department	
Authority — Federal Court	
T-478-12	
Settlement for legal costs —	
Name withheld	*200*
Commissioner for Federal Judicial Affairs	
Authority — Federal Court	
T-429-00	
Pension benefit —	
Corbett M C	*62,370*
Office of the Director of Public Prosecutions	
Authority — Court of Appeal of Alberta	
0703-1083-A & 0803-0014-A	
Award for legal costs —	
Wolch, deWit, Silverberg and Watts	15,500
Authority — Ontario Court of Justice	
08-122522	
Award for legal costs —	
Edward Hung Professional Corporation in trust for Chen H F	8,000
Authority — Supreme Court of Newfoundland and Labrador (Court of Appeal)	
2011 01H 0037	
Award for legal costs —	
Ottenheimer Baker	6,028
	29,528
	92,098
Public Safety and Emergency Preparedness	
Department	
Authority — Federal Court	
T-1202-10	
Award for legal costs —	
Conroy and Company in trust for Randhawa A	1,652
T-1486-10	
Award for legal costs —	
Conroy and Company in trust for Yu S	1,564
T-1520-10	
Award for legal costs —	
Conroy and Company in trust for Tangorra F	1,681
T-1535-09	
Award for legal costs —	
Conroy and Company in trust for Vatani M	1,237
T-1540-09	
Award for legal costs —	
Conroy and Company in trust for Singh D	1,453
T-1833-10	
Award for legal costs —	
Conroy and Company in trust for Villano T	1,741
T-1876-09	
Award for legal costs —	
Conroy and Company in trust for Downey J	1,220
T-5-11	
Award for legal costs —	
Conroy and Company in trust for Goulet R	1,731
T-683-12	
Settlement between parties —	
Booth Dennehy LLP in trust for Pine Creek First Nation and St Theresa Point First Nation	2,200
T-762-11	
Award for legal costs —	
Klippensteins Barristers & Solicitors in trust for Grand Chief Louttit S and Mushkegowuk First Nation	4,900
T-817-07	
Award for legal costs —	
Conroy and Company in trust for Getkate A	2,093
T-983-09	
Award for legal costs —	
Conroy and Company in trust for Dudas M	2,401
T-984-09	
Award for legal costs —	
Conroy and Company in trust for Curtis B	1,680
Authority — Federal Court of Appeal	
A-351-11	
Award for legal costs —	
Yavar Hameed in trust for Lebon Y	11,700
	17,256
Canada Border Services Agency	
Authority — Canadian International Trade Tribunal	
PR-2011-041	
Compensation for anticipated loss of profit —	
FreeBalance Inc	198,670

Court Awards — *Continued*

Description and payee	Amount
	$
Authority — Federal Court	
T-2136-10	
Award for legal costs — Doyon et Associés in trust for Charkaoui A	1,750
	200,420
Canadian Security Intelligence Service	
Authority — Ontario Superior Court of Justice	
10-49681	
Reimbursement of costs — Champ & Associates in trust for Almalki S et al.	*900*
Correctional Service of Canada	
Authority — Federal Court	
T-1202-10	
Award for legal costs — Offender	1,652
T-1414-12	
Award for legal costs — Offender	4,132
T-1486-10	
Award for legal costs — Offender	1,564
T-1520-10	
Award for legal costs — Offender	1,684
T-1535-09	
Award for legal costs — Offender	1,237
T-1540-09	
Award for legal costs — Offender	1,453
T-1833-10	
Award for legal costs — Offender	1,741
T-1876-09	
Award for legal costs — Offender	1,220
T-351-11	
Award for legal costs — Offender	2,500
T-364-11	
Award for legal costs — Offender	1,250
T-499-11	
Award for legal costs — Offender	2,333
T-5-11	
Award for legal costs — Offender	1,731
T-572-11	
Award for legal costs — Offender	2,602
T-817-07	
Award for legal costs — Offender	2,093
T-983-09	
Award for legal costs — Offender	2,401
T-984-09	
Award for legal costs — Offender	1,680
Authority — Federal Court of Appeal	
A-39-13	
Award for legal costs — Offender	3,872
Authority — Ontario Superior Court of Justice	
501-12	
Award for legal costs —	
Alison Thorton in trust for Canadian Civil Liberties Association	1,000
Bersenas Jacobsen Chouest Thomas Blackburn LLP in trust for CTV	1,000
Breese Davies in trust for Canadian Association of Elizabeth Fry Societies	1,000
Heller Rubel Barristers in trust for Union of Canadian Correctional Officers	1,000
John McNair McKenzie Lake LLP in trust for Regional Mental Health Care St Thomas	1,000
Julian Falconer Falconer Charney LLP in trust for Smith Family	1,000
Mary Birdsell Justice for Children & Youth in trust for Empowerment Council	1,000
Paul Schabas Blake Cassels & Graydon LLP in trust for CBC, National Post & Toronto Star	1,000
Richard Macklin Stevenson LLP in trust for Provincial Advocate for Children and Youth	1,000
	44,145
National Parole Board	
Authority — Federal Court	
T-1223-11	
Award of legal costs — Simmonds & Partners Defence for Pearce E	2,500
T-380-11	
Award of legal costs — Maxime Hébert Lafontaine for Steele R	2,837
	5,337

Court Awards — *Concluded*

Description and payee	Amount
	$
Royal Canadian Mounted Police	
Authority — Court of Appeal of Quebec	
200-09-007238-105	
Award for general damages and legal costs —	
Simard Boivin Lemieux S E N C R L in trust for	
Grenier R	86,787
200-09-007245-100	
Award for general damages and legal costs —	
Cain Lamarre Casgrain Wells LLP in trust for	
Mailloux G	115,385
Authority — Ontario Superior Court of Justice	
10-47481	
Award of legal costs —	
Barnes, Sammon LLP in trust for	
Kassian E	4,250
10-49681	
Award for reimbursement of costs —	
Champ & Associates in trust for	
Almalki S et al.	900
Authority — Provincial Court of British Columbia	
07-18599	
Award for wrongful detention —	
Park J	17,483
Authority — Supreme Court of British Columbia	
M119014	
Award for personal injuries and loss of Income —	
Harris & Partners LLP in trust for	
Delgiglio A	336,822
	561,627
	849,685
Public Works and Government Services	
Department	
Authority — Canadian International Trade Tribunal	
PR-2011-049	
Award for costs Incurred for the complaint —	
E G Spence Residential Commercial and Industrial Maintenance and Construction	1,000
Authority — Supreme Court of Canada	
33876	
Award of legal costs —	
Cox & Palmer in trust for	
Halifax Regional Municipality	29,397
	30,397
Transport	
Department	
Authority — Ontario Superior Court of Justice	
CV-08-367923	
Settlement to repair the North Pier adjacent to the National Yacht Club —	
The National Yacht Club	20,918
Treasury Board	
Secretariat	
Authority — Federal Court of Appeal	
A-478-10	
Settlement for legal costs —	
Jodhan D	85,000
Veterans Affairs	
Department	
Authority — Federal Court	
T-1025-12	
Award for legal costs —	
Charlton W	200
T-1737-11	
Award for legal costs —	
Fasken Martineau DuMoulin LLP in trust for	
Sloan J	4,182
T-2087-11	
Award for legal costs —	
Heenan Blaikie LLP in trust for	
Gilbert T	3,164
T-2095-11	
Award for legal costs —	
Borden Ladner Gervais LLP in trust for	
Levy D	1,800
T-235-09	
Award for legal costs —	
Daw Law Office in trust for	
McLean F	4,734
T-812-12	
Award for legal costs —	
Parlee McLaws LLP in trust for	
Neveu R	4,162
T-827-11	
Award for legal costs —	
Me Laeticia Tremblay in trust for	
Leroux R	2,942
	21,184
Total	7,119,710

Section 9

2012-2013

Public Accounts of Canada

Federal-Provincial Shared-Cost Programs

Table of Contents

Page

Agriculture and Agri-Food 9.2
Atlantic Canada Opportunities Agency 9.6
Canada Revenue Agency 9.6
Canadian Heritage 9.6
Economic Development Agency of Canada for the Regions of Quebec 9.6
Environment 9.8
Finance 9.10
Fisheries and Oceans 9.10
Health 9.12
Human Resources and Skills Development 9.12
Indian Affairs and Northern Development 9.12
Industry 9.14
Justice 9.14
Natural Resources 9.16
Public Safety and Emergency Preparedness 9.16
Public Works and Government Services 9.18
Transport 9.18
Western Economic Diversification 9.20

Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal provincial shared cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in bold face type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-Provincial Shared-Cost Programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Agriculture and Agri Food				
Department				
2011 Canada Alberta Salmonella Assistance Initiative	—	—	—	—
	—	—	—	—
	—	—	—	—
2011 Canada British Columbia Bovine Tuberculosis Assistance Initiative	—	—	—	—
	—	—	—	—
	—	—	—	—
2011 Canada British Columbia Excess Moisture Initiative	—	—	—	—
	—	—	—	—
	—	—	—	—
2011 Canada British Columbia Feed Assistance and Pasture Restoration Initiative	—	—	—	—
	—	—	—	—
	—	—	—	—
2011 Canada Manitoba Forage Shortfall and Restoration Assistance Initiative	—	—	—	—
	—	—	—	—
	—	—	—	—
2011 Canada New Brunswick Excess Moisture Initiative	—	—	—	4,906
	—	—	—	—
	—	—	—	*4,906*
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	—	—	—	—
	—	—	—	—
	—	—	—	—
2012 Quebec Livestock & Forage Transportation	—	—	—	100
	—	—	—	—
	—	—	—	—
Agri Invest Program Contributions	—	—	—	—
	—	—	—	—
	—	—	—	—
Agri Invest Program Grants	158	2,463	1,532	1,830
	186	2,071	1,654	1,668
	620	*12,059*	*7,490*	*8,766*
Agricultural Disaster Relief Program	—	—	—	—
	—	—	—	—
	—	—	—	*150*
AgriFlexibility	1,802	461	1,082	1,100
	1,518	721	1,121	689
	3,320	*1,701*	*2,202*	*2,689*
AgriInsurance Contributions	236	9,111	1,174	3,936
	124	9,417	1,018	3,393
	3,649	*84,714*	*18,739*	*38,851*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,200	...	1,200	...	...	...	1,200
...	...	...	...	*1,200*	...	*1,200*	...	...	...	*1,200 (f)*
...	...	...	...	...	18	18	...	...	...	18
...	...	...	...	...	120	120	...	...	...	120
...	...	...	...	...	*138*	*138*	...	...	...	*138 (f)*
...	...	...	...	...	(23)	(23)	...	...	...	(23)
...	...	...	...	...	1,422	1,422	...	...	...	1,422
...	...	...	...	...	*1,399*	*1,399*	...	...	...	*1,399 (f)*
...	...	...	...	...	(99)	(99)	...	...	...	(99)
...	...	...	...	...	895	895	...	...	...	895
...	...	...	...	...	*795*	*795*	...	...	...	*795 (f)*
...	...	10,470	...	...	...	10,470	...	...	...	10,470
...	...	...	...	...	...	...	...	...	...	...
...	...	*10,470*	...	...	...	*10,470*	...	...	...	*10,470*
...	...	...	...	...	...	4,906	...	...	...	4,906
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*4,906*	...	...	...	*4,906*
...	...	...	...	...	...	...	...	...	...	...
52	...	66,768	144,000	22,540	...	233,360	...	...	...	233,360
52	...	*66,768*	*144,000*	*22,540*	...	*233,360*	...	...	...	*233,360 (f)*
...	...	...	...	...	100	...	...	...	100	
...	...	...	...	...	...	...	...	...	...	...
100	...	...	...	...	...	*100*	...	...	...	*100*
28,625	...	...	...	...	...	28,625	...	...	...	28,625
24,271	...	...	...	...	...	24,271	...	...	...	24,271
128,239	...	...	...	...	...	*128,239*	...	...	...	*128,239*
...	37,288	24,321	67,632	50,116	6,873	192,213	...	...	2	192,215
...	50,302	33,775	79,844	47,697	6,961	224,158	...	...	1	224,159
16,812	*212,648*	*149,537*	*348,151*	*248,770*	*33,756*	*1,038,609*	...	...	*9*	*1,038,618*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*150*	...	...	...	*150*
14,308	9,530	5,248	519	1,510	2,150	37,710	...	...	...	37,710
9,827	...	6,368	1,115	1,683	399	23,441	...	...	...	23,441
24,878	*9,530*	*12,116*	*3,362*	*4,278*	*2,607*	*66,083*	...	...	...	*66,083*
37,797	62,958	99,459	238,840	208,383	16,093	677,987	...	...	...	677,987
37,225	55,669	66,721	196,508	185,110	16,423	571,608	...	...	...	571,608
684,952	*1,100,257*	*1,245,755*	*3,387,880*	*2,626,723*	*247,028*	*9,458,548*	...	...	...	*9,458,548*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AgriInsurance Research - Contributions	...	...	...	...
	...	...	...	...
	...	...	...	...
AgriInvest Kickstart Program - Contributions	...	...	...	...
	...	...	...	...
	...	...	...	...
AgriStability - Contributions	...	(496)	...	...
	...	4,995	...	...
	1,653	*63,938*	*25,870*	*63,263*
AgriStability - Grants	570	...	3,345	4,896
	(32)	...	4,235	12,291
	1,106	...	*22,250*	*22,875*
Canada-Alberta Feed Transportation Assistance Initiative and Canada-Saskatchewan Feed Shortfall Assistance Initiative	...	...	...	...
	...	...	...	...
	...	...	...	...
Farm Income Program (FIP) Direct Payments - Grants	...	...	...	...
	...	...	...	...
	102	*1,069*	*903*	*814*
Growing Forward - Cost Shared Programs	2,892	3,115	2,901	2,855
	4,611	3,367	2,139	3,203
	13,603	*11,568*	*11,027*	*11,408*
Growing Forward - Federal Attributed Programs	154	128	128	128
	137	113	113	113
	601	*499*	*499*	*499*
Manitoba Avian Influenza Assistance	...	...	...	...
	...	...	...	...
	...	...	...	...
Manitoba Interlake - Unseeded Land Restoration Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Pasture Recovery Initiative	...	...	...	...
	...	...	...	...
	...	...	...	...
Payments in connection with the Farm Income Protection Act - Safety Net Companion Programs	...	...	...	...
	...	...	(206)	(129)
	10,745	*15,015*	*13,004*	*5,626*
Potato Cyst Nematode - Contributions	...	...	...	...
	...	...	...	...
	...	...	...	...
Prairie Excess Moisture Initiative (PEMI)	...	...	...	...
	...	...	...	...
	...	...	...	...
Saskatchewan Drought - Contributions	...	...	...	...
	...	...	...	...
	...	...	...	...
Transitional Industry Support Program (TISP) Cattle Payments - Grants	...	...	...	(1)
	...	(1)	...	...
	387	*4,510*	*3,996*	*3,675*
Youth Employment Strategy - Career Focus Program	...	33	53	...
	29	11	94	42
	52	*79*	*337*	*171*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	279	...	...	...	279	...	...	...	279
...	...	*279*	*396*	...	...	*675*	...	...	...	*675 (f)*
(118)	...	...	...	...	...	(118)	...	...	...	(118)
(396)	...	...	...	...	...	(396)	...	...	...	(396)
98,021	...	...	...	...	...	*98,021*	...	...	...	*98,021 (f)*
45,416	25,366	...	239,351	24,247	20,696	354,580	...	...	...	354,580
1,700	31,684	...	83,120	27,140	11,343	159,982	...	...	...	159,982
923,170	*1,013,175*	*587,386*	*1,562,719*	*1,159,255*	*282,814*	*5,683,243*	...	...	*124*	*5,683,367*
...	...	55,214	...	...	...	64,025	...	...	21	64,046
...	...	114,588	(27)	...	(1,775)	129,280	...	...	(25)	129,255
...	...	*300,088*	*(10,022)*	...	*1,705*	*338,002*	...	...	*21*	*338,023*
...	...	...	...	(279)	...	(279)	...	...	...	(279)
...	...	...	2,367	1,483	...	3,850	...	...	...	3,850
...	...	...	*2,367*	*1,860*	...	*4,227*	...	...	...	*4,227 (f)*
...	(1)	(1)	(6)	(7)	...	(15)	...	...	...	(15)
...	(34)	(5)	(10)	(29)	(2)	(80)	...	...	...	(80)
...	*22,601*	*14,356*	*25,804*	*64,002*	*5,021*	*134,672*	...	...	*7*	*134,679 (a)(f)*
24,289	35,118	10,567	29,764	29,685	7,931	149,117	300	193	585	150,195
24,194	37,565	14,824	28,599	36,373	10,861	165,736	522	191	498	166,947
83,686	*130,987*	*47,453*	*114,263*	*117,615*	*33,764*	*575,374*	*1,606*	*909*	*2,068*	*579,957*
999	1,740	611	1,323	1,428	410	7,049	21	14	26	7,110
887	1,427	543	1,174	1,268	364	6,139	19	13	23	6,194
3,902	*7,780*	*2,388*	*5,168*	*5,578*	*1,600*	*28,514*	*83*	*55*	*100*	*28,752*
...	...	(9)	...	...	...	(9)	...	...	...	(9)
...	...	142	...	...	...	142	...	...	...	142
...	...	*133*	...	...	...	*133*	...	...	...	*133 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	*1,476*	...	...	...	*1,476*	...	...	...	*1,476 (f)*
...	...	...	...	(817)	...	(817)	...	...	...	(817)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	*10,235*	*40,864*	...	*51,099*	...	...	...	*51,099 (f)*
...	...	(9)	...	...	...	(9)	...	...	...	(9)
...	(197)	...	...	...	...	(532)	...	...	...	(532)
518,004	*248,516*	*38,604*	*45,996*	*190,826*	*63,107*	*1,149,443*	*340*	...	*416*	*1,150,199 (f)*
...	...	...	...	(1)	...	(1)	...	...	...	(1)
...	...	...	...	(555)	...	(555)	...	...	...	(555)
...	...	...	...	*10,590*	...	*10,590*	...	...	...	*10,590 (a)(f)*
...	...	...	(512)	...	...	(512)	...	...	...	(512)
...	...	(815)	(288)	(626)	...	(1,729)	...	...	...	(1,729)
...	...	*25,285*	*151,600*	*10,774*	...	*187,659*	...	...	...	*187,659 (f)*
...	...	...	(2)	...	...	(2)	...	...	...	(2)
...	...	...	(155)	...	...	(155)	...	...	...	(155)
...	...	...	*12,056*	...	...	*12,056*	...	...	...	*12,056 (a)(f)*
...	(5)	(25)	(6)	(11)	...	(48)	...	...	...	(48)
...	(10)	(5)	(10)	(35)	(2)	(63)	...	...	...	(63)
4,000	*95,687*	*56,249*	*97,394*	*248,192*	*22,849*	*536,939*	...	...	*10*	*536,949 (f)*
162	236	87	31	59	111	772	...	...	...	772
135	118	64	34	86	33	646	...	...	...	646
4,424	*770*	*314*	*151*	*348*	*315*	*6,961*	...	...	...	*6,961*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Food Inspection Agency				
Rabies Indemnification Program	...	...	...	...
	...	...	...	...
	...	...	...	*5*
Total ministry	5,812	14,815	10,215	19,650
	6,573	20,694	10,168	21,270
	35,838	*195,152*	*106,317*	*183,098*
Atlantic Canada Opportunities Agency				
Department				
Contributions for the International Business Development Program	321	193	707	707
	249	150	549	549
	1,770	*1,062*	*3,894*	*3,894*
Total ministry	321	193	707	707
	249	150	549	549
	1,770	*1,062*	*3,894*	*3,894*
Canada Revenue Agency				
Underground Economy Working Group	...	...	...	...
	...	...	...	...
	2	*1*	*4*	*4*
Total ministry	...	...	...	...
	...	...	...	...
	2	*1*	*4*	*4*
Canada Heritage				
Department				
Canada Arts Presentation Fund (1)	65	...	...	...
	...	...	...	...
	1,089	...	...	...
Canada Cultural Spaces Fund (2)	...	...	...	...
	...	...	...	...
	3,100	...	...	...
Official Languages in Education Program	4,511	6,086	9,858	25,339
	4,551	4,760	10,900	24,414
	121,809	*85,930*	*250,765*	*833,151*
Sport Support Program (3)	277	257	297	289
	280	258	305	290
	2,583	*2,102*	*2,976*	*2,647*
Total ministry	4,853	6,343	10,155	25,628
	4,831	5,018	11,205	24,704
	128,581	*88,032*	*253,741*	*835,798*
Economic Development Agency of Canada for the Regions of Quebec				
Contribution under Quebec Economic Development Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions under the Community Diversification Program	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
232	*2,400*	*92*	*18*	*1*	...	*2,748*	...	...	...	*2,748*
151,578	172,230	205,933	576,934	314,313	54,160	1,525,640	321	207	634	1,526,802
97,895	176,524	303,247	536,271	323,335	47,042	1,543,019	541	204	497	1,544,261
2,490,472	*2,844,351*	*2,558,749*	*5,901,538*	*4,753,416*	*696,898*	*19,765,829*	*2,029*	*964*	*2,755*	*19,771,577*
...	...	...	...	...	...	1,928	...	...	...	1,928
...	...	...	...	...	...	1,497	...	...	...	1,497
...	...	...	...	...	...	*10,620*	...	...	...	*10,620*
...	...	...	...	...	...	1,928	...	...	...	1,928
...	...	...	...	...	...	1,497	...	...	...	1,497
...	...	...	...	...	...	*10,620*	...	...	...	*10,620*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
157	*136*	*11*	*16*	*68*	*56*	*455*	...	...	...	*455*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
157	*136*	*11*	*16*	*68*	*56*	*455*	...	...	...	*455*
...	...	...	...	...	...	65	...	...	...	65
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	*1,089*	...	...	...	*1,089*
...	...	...	...	...	...	...	...	...	50	50
...	...	...	...	...	...	...	...	...	...	...
...	...	...	*900*	...	...	*4,000*	...	*88*	*50*	*4,138*
66,636	86,054	15,961	8,553	16,006	17,879	256,883	2,588	1,423	2,310	263,204
66,939	90,128	15,627	10,705	16,006	18,117	262,147	4,885	2,873	4,083	273,988
2,947,340	*2,815,688*	*368,808*	*257,661*	*386,808*	*419,886*	*8,487,846*	*49,862*	*23,846*	*39,092*	*8,600,646*
657	912	312	303	438	477	4,219	252	250	252	4,973
727	977	360	351	471	529	4,548	252	...	252	5,052
6,373	*7,631*	*2,987*	*3,178*	*4,270*	*4,512*	*39,259*	*2,755*	*1,962*	*2,296*	*46,272*
67,293	86,966	16,273	8,856	16,444	18,356	261,167	2,840	1,673	2,612	268,292
67,666	91,105	15,987	11,056	16,477	18,646	266,695	5,137	2,873	4,335	279,040
2,953,713	*2,823,319*	*371,795*	*261,739*	*391,078*	*424,398*	*8,532,194*	*52,617*	*25,896*	*41,438*	*8,652,145*
19,900	...	...	...	...	...	19,900	...	...	...	19,900
...	...	...	...	...	...	...	...	...	...	...
19,900	...	...	...	...	...	*19,900*	...	...	...	*19,900*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
506,383	...	...	...	...	...	*506,383*	...	...	...	*506,383*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
55,541	...	...	...	...	...	*55,541*	...	...	...	*55,541*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Contributions under the Recreational Infrastructure Canada Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	...	...	...	...
	...	...	...	...
	...	...	...	...
Environment				
Department				
Alberta Innovates Technology Futures	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Newfoundland Climate Network Expansion Agreement	10	...	...	...
	4	...	...	...
	1,403	...	...	...
Canada/Quebec Agreement Concerning the Monitoring of Water Quality in Quebec	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Quebec Climate Network Expansion Agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Quebec Law Enforcement Agreement Environmental Protection	...	...	...	...
	...	...	...	...
	...	...	...	...
Habitat Stewardship Program	...	...	...	...
	...	...	...	...
	...	...	...	...
Integrated Pest Management	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River Regulation	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and Clean up of St. Lawrence River	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and Paper	...	...	...	...
	...	...	...	...
	...	...	...	...
Research Program for the Effects of Acid Rain on Ecosystems	...	...	...	...
	...	...	...	...
	...	...	...	...
SARA Species At Risk Act	...	...	...	...
	...	...	...	...
	...	...	...	...
Water Quantity Survey Agreement	521	50	132	350
	640	51	127	379
	5,689	*353*	*1,477*	*3,324*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
12,771	...	...	...	...	...	12,771	...	...	...	12,771
74,356	...	...	...	...	...	*74,356*	...	...	...	*74,356*
19,900	...	...	...	...	...	19,900	...	...	...	19,900
12,771	...	...	...	...	...	12,771	...	...	...	12,771
656,180	...	...	...	...	...	*656,180*	...	...	...	*656,180*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	*10*	...	*10*	...	...	...	*10*
...	...	...	...	...	...	10	...	...	...	10
...	...	...	...	...	...	4	...	...	...	4
...	...	...	...	...	...	*1,403*	...	...	...	*1,403*
180	...	...	...	...	...	180	...	...	...	180
...	...	...	...	...	...	...	...	...	...	...
180	...	...	...	...	...	*180*	...	...	...	*180*
240	...	...	...	...	...	240	...	...	...	240
240	...	...	...	...	...	240	...	...	...	240
8,204	...	...	...	...	...	*8,204*	...	...	...	*8,204*
142	...	...	...	...	...	142	...	...	...	142
125	...	...	...	...	...	125	...	...	...	125
267	...	...	...	...	...	*267*	...	...	...	*267*
...	...	...	...	...	...	...	...	...	5	5
...	...	...	...	...	21	21	...	...	44	65
...	...	...	...	...	*339*	*339*	...	...	*58*	*397*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*5*	*5*	...	...	...	*5*
...	364	982	248	...	...	1,594	...	...	...	1,594
...	335	1,095	300	...	4	1,734	...	...	...	1,734
...	*2,267*	*9,599*	*9,816*	*7,345*	*41*	*29,068*	...	...	...	*29,068*
9	79	...	...	...	...	88	...	...	...	88
19	74	...	...	...	...	93	...	...	...	93
(40)	*751*	...	...	...	...	*711*	...	...	...	*711*
425	...	...	...	...	...	425	...	...	...	425
449	...	...	...	...	...	449	...	...	...	449
30,534	...	...	...	...	...	*30,534*	...	...	...	*30,534*
75	...	...	...	...	...	75	...	...	...	75
497	...	...	...	...	...	497	...	...	...	497
3,422	...	...	...	...	*273*	*3,695*	...	...	...	*3,695*
...	...	...	...	...	...	...	...	...	...	...
119	...	...	...	...	...	119	...	...	...	119
1,121	...	...	...	...	...	*1,121*	...	...	...	*1,121*
...	...	...	...	...	...	...	...	...	...	...
125	...	...	...	...	...	125	...	...	...	125
779	...	...	...	...	*502*	*1,281*	*35*	...	...	*1,316*
669	44	1,208	1,717	1,772	337	6,800	...	...	...	6,800
674	...	1,198	1,837	1,803	...	6,709	...	...	...	6,709
23,939	*36,055*	*11,840*	*12,483*	*22,162*	*3,355*	*120,677*	...	...	...	*120,677*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Environmental Assessment Agency				
James Bay and Northern Quebec Agreement	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	531	50	132	350
	644	51	127	379
	7,092	*353*	*1,477*	*3,324*
Finance				
Department				
Harbourfront Corporation	...	...	...	...
	...	...	...	...
	...	...	...	...
Toronto Waterfront Revitalization Corporation	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	...	...	...	...
	...	...	...	...
	...	...	...	...
Fisheries and Oceans				
Department				
Asian Carp Binational Rapid Response Planning and Risk Assessment	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Quebec Agreement on the St. Lawrence	...	...	...	...
	...	...	...	...
	...	...	...	...
Fish passage enhancements in Cariboo Regional District	...	...	...	...
	...	...	...	...
	...	...	...	...
Fishery Improvement Project	165	...	...	...
	...	...	...	...
	165	...	...	...
NAFO Divisions 2J3KL Inshore Mobile Survey	...	...	...	...
	130	...	...	...
	130	...	...	...
North Pacific Storm Surge Model forecast for an additional 5 years	...	...	...	...
	...	...	...	...
	...	...	...	...
Prince Edward Island Aquaculture Leasing Program	...	...	...	...
	...	156	...	...
	...	*2,294*	...	...
Project Quinte	...	...	...	...
	...	...	...	...
	...	...	...	...
Skeena River Steelhead Stock Identification	...	...	...	...
	...	...	...	...
	...	...	...	...
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry	165	...	...	...
	130	156	...	...
	295	*2,294*	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
246	....	....	....	....	....	246	....	....	....	246
221	....	....	....	....	....	221	....	....	....	221
3,235	—	—	—	—	—	*3,235*	—	—	—	*3,235*
1,986	487	2,190	1,965	1,772	337	9,800	....	....	5	9,805
2,469	409	2,293	2,137	1,803	25	10,337	....	....	44	10,381
71,641	*39,073*	*21,439*	*22,299*	*29,517*	*4,515*	*200,730*	*35*	—	*58*	*200,823*
....	5,000	....	....	....	....	5,000	....	....	....	5,000
....	7,000	....	....	....	....	7,000	....	....	....	7,000
—	*26,200*	—	—	—	—	*26,200*	—	—	—	*26,200*
....	10,271	....	....	....	....	10,271	....	....	....	10,271
....	20,870	....	....	....	....	20,870	....	....	....	20,870
—	*268,572*	—	—	—	—	*268,572*	—	—	—	*268,572*
....	15,271	....	....	....	....	15,271	....	....	....	15,271
....	27,870	....	....	....	....	27,870	....	....	....	27,870
—	*294,772*	—	—	—	—	*294,772*	—	—	—	*294,772*
....	....	....	....	....	....	....	....	....	....	....
....	165	....	....	....	....	165	....	....	....	165
—	*468*	—	—	—	—	*468*	—	—	—	*468 (f)*
2,868	....	....	....	....	....	2,868	....	....	....	2,868
2,371	....	....	....	....	....	2,371	....	....	....	2,371
5,239	—	—	—	—	—	*5,239*	—	—	—	*5,239*
....	....	....	....	....	17	17	....	....	....	17
....	....	....	....	....	....	....	....	....	....	....
—	—	—	—	—	*57*	*57*	—	—	—	*57 (f)*
....	....	....	....	....	....	165	....	....	....	165
....	....	....	....	....	....	....	....	....	....	....
—	—	—	—	—	—	*165*	—	—	—	*165*
....	....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	130	....	....	....	130
—	—	—	—	—	—	*130*	—	—	—	*130 (f)*
....	....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	4	4	....	....	....	4
—	—	—	—	—	*5*	*5*	—	—	—	*5*
....	....	....	....	....	....	....	....	....	....	....
....	....	....	....	....	....	156	....	....	....	156
—	—	—	—	—	—	*2,294*	—	—	—	*2,294*
....	202	....	....	....	....	202	....	....	....	202
....	117	....	....	....	....	117	....	....	....	117
—	*3,763*	—	—	—	—	*3,763*	—	—	—	*3,763*
....	....	....	....	....	70	70	....	....	....	70
....	....	....	....	....	3	3	....	....	....	3
—	—	—	—	—	*116*	*116*	—	—	—	*116*
61	....	....	....	....	....	61	....	....	....	61
78	....	....	....	....	....	78	....	....	....	78
785	—	—	—	—	—	*785*	—	—	—	*785*
2,929	202	....	....	....	87	3,383	....	....	....	3,383
2,449	282	....	....	....	7	3,024	....	....	....	3,024
6,024	*4,231*	—	—	—	*178*	*13,022*	—	—	—	*13,022*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Health				
Department				
Canada Quebec Agreement on the St. Lawrence	—	—	—	—
	—	—	—	—
	—	—	—	—
Public Health Agency of Canada				
Canada Quebec Agreement on the St. Lawrence	—	—	—	—
	—	—	—	—
	—	—	—	—
Total ministry	—	—	—	—
	—	—	—	—
	—	—	—	—
Human Resources and Skills Development				
Department				
Interprovincial Computerized Examination Management System (ICEMS)	43	43	43	43
	85	85	85	85
	1,163	*1,163*	*1,163*	*1,163*
Labour Market Agreements (6)	7,349	3,227	22,112	13,236
	10,616	2,835	15,658	12,154
	37,390	*10,483*	*69,111*	*55,134*
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951
	4,578	1,376	8,290	5,951
	41,205	*12,381*	*74,613*	*53,558*
Labour Market Development Agreements (6)	139,140	29,078	89,718	99,064
	145,000	29,742	92,127	100,000
	593,820	*125,490*	*397,489*	*427,208*
Targeted Initiative for Older Workers	928	281	845	1,024
	1,805	398	1,667	1,615
	9,374	*2,491*	*8,358*	*7,035*
Total ministry	152,038	34,005	121,008	119,318
	162,084	34,436	117,827	119,805
	682,952	*152,008*	*550,734*	*544,098*
Indian Affairs and Northern Development				
Department				
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	—	—	—	—
	—	—	—	—
	—	—	—	—
Beverly and Kaminuriak Caribou Management Agreement	—	—	—	—
	—	—	—	—
	—	—	—	—
Bloodvein Band Access Road	—	—	—	—
	—	—	—	—
	—	—	—	—
Cree Trappers Association	—	—	—	—
	—	—	—	—
	—	—	—	—
Emergency Management Assistance	—	—	—	—
	—	—	—	—
	—	—	—	—

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
....	....	....	....	....	....	....	....	....	....	....
13	....	....	....	....	....	13	....	....	....	13
13	....	....	....	....	....	*13*	....	....	....	*13*
24	....	....	....	....	....	24	....	....	....	24
18	....	....	....	....	....	18	....	....	....	18
42	....	....	....	....	....	*42*	....	....	....	*42*
24	....	....	....	....	....	24	....	....	....	24
31	....	....	....	....	....	31	....	....	....	31
55	....	....	....	....	....	*55*	....	....	....	*55*
43	43	43	43	43	43	430	43	43	43	559
85	85	85	85	85	85	850	85	85	85	1,105
1,163	*1,163*	*1,163*	*1,163*	*1,163*	*1,163*	*11,630*	*1,163*	*1,163*	*1,163*	*15,119*
115,862	193,603	18,162	15,481	55,529	99,473	543,634	1,910	1,445	1,522	548,511
115,705	193,908	18,133	15,339	54,801	66,115	505,264	1,280	958	1,001	508,503
579,433	*965,237*	*90,643*	*76,664*	*273,336*	*330,785*	*2,488,218*	*3,190*	*2,402*	*2,523*	*2,496,333*
45,893	76,411	8,965	10,853	25,190	30,744	218,251	....	....	....	218,251
45,893	76,411	8,965	10,853	25,190	30,744	218,251	....	....	....	218,251
413,036	*682,727*	*89,685*	*97,673*	*226,713*	*276,697*	*1,959,288*	....	....	....	*1,959,288*
642,968	616,896	50,164	43,113	118,272	300,548	2,128,961	4,606	3,641	3,878	2,141,086
648,075	609,356	50,896	43,787	116,518	305,935	2,141,436	4,643	3,483	4,923	2,154,485
2,847,840	*2,843,794*	*227,498*	*193,453*	*544,358*	*1,329,317*	*9,530,267*	*19,619*	*15,352*	*17,331*	*9,582,569*
11,907	18,266	843	553	3,759	4,062	42,468	60	1	180	42,709
8,621	14,976	50	985	1,315	7,221	38,703	74	109	460	39,346 (a)
49,294	*43,339*	*2,079*	*4,596*	*5,078*	*26,672*	*158,316*	*703*	*180*	*2,258*	*161,457 (a)*
816,273	905,219	78,177	70,043	202,793	434,870	2,933,744	6,619	5,130	5,623	2,951,116
818,429	894,736	78,129	71,049	197,909	410,100	2,904,504	6,082	4,635	6,469	2,921,690
3,890,766	*4,536,370*	*402,076*	*373,549*	*1,050,648*	*1,964,634*	*14,147,719*	*24,675*	*19,097*	*23,275*	*14,214,766*
18,371	....	....	....	....	....	18,371	....	....	....	18,371
17,786	....	....	....	....	....	17,786	....	....	....	17,786
144,026	....	....	....	....	....	*144,026*	....	....	....	*144,026*
....	....	....	....	....	....	....	....	97	....	97
....	....	....	....	....	....	....	....	15	....	15
....	....	....	....	....	....	....	*191*	*383*	....	*574*
....	....	....	....	....	....	....	....	....	....	....
....	....	2,680	....	....	....	2,680	....	....	....	2,680
....	....	*2,680*	....	....	....	*2,680*	....	....	....	*2,680 (f)*
82	....	....	....	....	....	82	....	....	....	82
82	....	....	....	....	....	82	....	....	....	82
2,772	....	....	....	....	....	*2,772*	....	....	....	*2,772*
....	....	....	216	....	....	216	....	....	....	216
....	....	....	2,134	....	....	2,134	....	....	....	2,134
....	*3,779*	....	*4,089*	....	....	*9,868*	....	....	....	*9,868*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Flood Protection	....	....	....	....
	....	....	....	....
	....	....	....	....
Forest Protection	....	....	....	....
	....	....	....	....
	....	....	....	....
Interim Resource Management Assistance Program	....	....	....	....
	....	....	....	....
	....	....	....	....
Mathias Colomb Forestry Mapping	....	....	....	....
	....	....	....	....
	....	....	....	....
Mattawa Nipissing Research Project	....	....	....	....
	....	....	....	....
	....	....	....	....
Northern Flood Agreement	....	....	....	....
	....	....	....	....
	....	....	....	....
Roads on Reserves	....	....	....	....
	....	....	....	....
	....	....	....	....
Social Services	....	....	....	....
	....	....	....	....
	....	....	....	....
Tripartite Treaty Negotiations	....	....	....	....
	....	....	....	....
	....	....	....	....
Total ministry	....	....	....	....
	....	....	....	....
	....	....	....	....

Industry

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Department				
Knowledge Infrastructure Program	....	....	1,793	....
	2,950	1,313	4,921	6,131
	24,278	*10,500*	*56,367*	*49,047*
Canadian Space Agency				
Canada Quebec Agreement on the St. Lawrence	....	....	....	....
	....	....	....	....
	....	....	....	....
Federal Economic Development Agency for Southern Ontario				
Canada/Ontario Infrastructure	....	....	....	....
	....	....	....	....
	....	....	....	....
Recreational Infrastructure Canada	....	....	....	....
	....	....	....	....
	....	....	....	....
Total ministry	....	....	1,793	....
	2,950	1,313	4,921	6,131
	24,278	*10,500*	*56,367*	*49,047*

Justice

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Department				
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services)	....	....	....	....
	....	....	....	....
	....	....	....	....

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	2,192	...	...	2,192	...	...	...	2,192
...	...	...	...	...	...	...	...	...	...	...
—	—	—	*6,549*	—	—	*6,549*	—	—	—	*6,549*
404	...	4,793	1,662	...	...	6,859	...	...	...	6,859
374	...	5,031	1,140	...	...	6,545	...	...	...	6,545
3,689	*31,886*	*45,243*	*27,739*	—	—	*108,557*	—	—	—	*108,557*
...	...	...	...	...	...	...	1,655	...	...	1,655
...	...	...	...	...	...	...	1,960	...	...	1,960
—	—	—	—	—	—	—	*24,302*	—	—	*24,302*
...	...	...	...	...	...	...	...	...	...	...
...	...	400	...	...	...	400	...	...	...	400
—	—	*400*	—	—	—	*400*	—	—	—	*400 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	102	...	...	...	...	102	...	...	...	102
—	*102*	—	—	—	—	*102*	—	—	—	*102 (f)*
...	...	150	...	...	...	150	...	...	...	150
...	...	185	...	...	...	185	...	...	...	185
—	—	*122,921*	—	—	—	*122,921*	—	—	—	*122,921*
...	...	5,591	...	...	...	5,591	...	...	...	5,591
...	...	4,475	...	...	...	4,475	...	...	...	4,475
—	—	*85,863*	—	—	—	*85,863*	—	—	—	*85,863*
...	220,385	...	...	...	...	220,385	...	...	...	220,385
...	223,166	...	...	...	...	223,166	...	...	...	223,166
—	*3,748,587*	—	—	—	—	*3,748,587*	—	—	—	*3,748,587*
...	...	...	...	...	6,246	6,246	...	...	...	6,246
...	...	...	...	...	11,716	11,716	...	...	...	11,716
—	—	—	—	—	*109,335*	*109,335*	—	—	—	*109,335*
18,857	220,385	10,534	4,070	...	6,246	260,092	1,655	97	...	261,844
18,242	223,268	12,771	3,274	...	11,716	269,271	1,960	15	...	271,246
150,487	*3,786,354*	*257,107*	*38,377*	—	*109,335*	*4,341,660*	*24,493*	*383*	—	*4,366,336*
...	15,576	1,688	7,141	23,714	...	49,912	...	...	...	49,912
50,749	81,924	7,201	...	...	25,774	180,963	107	275	250	181,595
452,102	*780,000*	*71,116*	*57,270*	*194,655*	*230,224*	*1,925,559*	*2,016*	*2,200*	*2,000*	*1,931,775 (f)*
2	...	...	...	...	...	2	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...
2	—	—	—	—	—	*2*	—	—	—	*2*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
—	*680,065*	—	—	—	—	*680,065*	—	—	—	*680,065*
...	...	...	...	...	...	...	...	...	...	...
...	29,831	...	...	...	...	29,831	...	...	...	29,831
—	*181,501*	—	—	—	—	*181,501*	—	—	—	*181,501*
2	15,576	1,688	7,141	23,714	...	49,914	...	...	...	49,914
50,749	111,755	7,201	...	...	25,774	210,794	107	275	250	211,426
452,104	*1,641,566*	*71,116*	*57,270*	*194,655*	*230,224*	*2,787,127*	*2,016*	*2,200*	*2,000*	*2,793,343*
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
—	—	—	—	—	—	—	*26,145*	*23,432*	*14,141*	*63,718*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Contributions to the provinces and territories in support of the Youth Justice Services	5,119	2,021	6,170	4,822
	5,119	2,021	6,170	4,822
	132,364	*52,210*	*158,747*	*124,560*
Contributions to the provinces and territories in support of the Youth Justice Services - Intensive Rehabilitative Custody and Supervision Program	214	408	352	422
	297	387	644	417
	2,457	*2,657*	*4,741*	*3,040*
Contributions to the provinces to assist in the operation of Legal Aid Systems	2,047	445	3,612	2,453
	2,046	445	3,612	2,453
	33,565	*9,493*	*98,075*	*54,192*
Contributions to the provinces under the Aboriginal Courtwork Program	15	—	126	—
	98	25	111	—
	2,936	*102*	*1,869*	—
Total ministry	7,395	2,874	10,260	7,697
	7,560	2,878	10,537	7,692
	191,322	*64,462*	*263,432*	*181,792*
Natural Resources				
Department				
Canada/Newfoundland and Labrador Offshore Petroleum Board	3,347	—	—	—
	3,448	—	—	—
	67,530	—	—	—
Canada/Nova Scotia Offshore Petroleum Board	—	—	2,602	—
	—	—	2,240	—
	—	—	*33,699*	—
Total ministry	3,347	—	2,602	—
	3,448	—	2,240	—
	67,530	—	*33,699*	—
Public Safety and Emergency Preparedness				
Department				
Disaster Financial Assistance Arrangement (DFAA)	6,179	2,700	20,550	20,100
	1,400	—	113	—
	74,893	*10,049*	*55,932*	*77,044*
First Nation Policing Program	—	—	327	677
	—	—	318	657
	1,345	*1,020*	*20,445*	*7,678*
Grants to National Flagging System	28	26	31	30
	29	26	32	30
	172	*156*	*188*	*181*
Joint Emergency Preparedness Program (JEPP)	97	94	160	143
	15	79	234	232
	6,211	*6,356*	*9,314*	*9,512*
Royal Canadian Mounted Police				
Canadian Firearms Program	—	225	1,009	975
	—	246	1,009	975
	2,255	*3,727*	*16,030*	*17,200*
Total ministry	6,304	3,045	22,077	21,925
	1,444	351	1,706	1,894
	84,876	*21,308*	*101,909*	*111,615*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
926,585	*1,670,741*	*160,723*	*191,691*	*410,043*	*518,741*	*4,346,405*	*100,732*	*22,810*	*32,418*	*4,502,365*
605	1,696	1,399	1,407	1,667	1,897	10,067	290	300	215	10,872
416	1,572	1,174	1,653	1,767	1,323	9,650	300	449	303	10,702
2,744	*12,752*	*6,353*	*7,026*	*9,245*	*8,965*	*59,980*	*2,541*	*2,581*	*2,280*	*67,382*
25,833	51,051	4,828	4,203	10,840	14,516	119,828	...	...	...	119,828
25,679	50,712	4,823	4,203	10,874	14,980	119,827	...	...	...	119,827
632,606	*1,270,723*	*118,656*	*97,191*	*248,220*	*333,248*	*2,915,969*	*24,435*	...	*7,605*	*2,948,009*
493	1,040	435	620	1,009	994	4,732	14	...	14	4,760
514	1,040	435	620	1,009	994	4,846	85	...	40	4,971 (a)
14,542	*26,899*	*11,329*	*14,576*	*31,953*	*30,889*	*135,095*	*6,846*	*65*	*2,350*	*144,356 (a)*
63,614	117,596	13,095	13,646	30,473	39,541	306,191	5,336	3,669	2,424	317,620
63,292	117,133	12,865	13,892	30,607	39,431	305,887	5,417	3,818	2,538	317,660
1,576,477	*2,981,115*	*297,061*	*310,484*	*699,461*	*891,843*	*7,457,449*	*160,699*	*48,888*	*58,794*	*7,725,830*
...	...	...	...	...	...	3,347	...	...	...	3,347
...	...	...	...	...	...	3,448	...	...	...	3,448
...	...	...	...	...	...	*67,530*	...	...	...	*67,530*
...	...	...	...	...	...	2,602	...	...	...	2,602
...	...	...	...	...	...	2,240	...	...	...	2,240
...	...	...	...	...	...	*33,699*	...	...	...	*33,699*
...	...	...	...	...	...	5,949	...	...	...	5,949
...	...	...	...	...	...	5,688	...	...	...	5,688
...	...	...	...	...	...	*101,229*	...	...	...	*101,229*
47,000	...	50,365	7,358	25,097	100,600	279,949	...	...	...	279,949
...	...	61,490	4,740	3,165	25,838	96,746	3,225	...	...	99,971
1,026,614	*142,196*	*471,352*	*25,746*	*270,149*	*373,471*	*2,527,446*	*5,615*	...	*5,665*	*2,538,726*
28,390	38,064	4,453	1,487	5,081	793	79,272	...	...	...	79,272
26,929	39,523	4,537	1,530	5,225	787	79,506	...	...	...	79,506
351,060	*548,939*	*87,601*	*82,312*	*102,736*	*68,966*	*1,272,102*	*6,910*	*3,784*	*16,774*	*1,299,570*
78	111	33	32	50	55	474	9	9	9	501
79	112	33	32	48	54	475	9	9	9	502
472	*670*	*199*	*192*	*291*	*326*	*2,847*	*43*	*69*	*43*	*3,002*
608	1,201	891	248	1,110	1,276	5,828	68	85	66	6,047
669	754	841	233	1,143	1,570	5,770	38	83	141	6,032
29,143	*59,023*	*15,897*	*8,790*	*20,018*	*20,925*	*185,189*	*4,666*	*1,695*	*4,315*	*195,865*
5,871	6,150	...	...	...	...	14,230	...	...	...	14,230
5,871	6,150	...	...	...	...	14,251	...	...	...	14,251
123,577	*102,608*	*2,464*	*2,190*	*4,587*	*27,893*	*302,531*	*1,137*	...	*1,297*	*304,965*
81,947	45,526	55,742	9,125	31,338	102,724	379,753	77	94	75	379,999
33,548	46,539	66,901	6,535	9,581	28,249	196,748	3,272	92	150	200,262
1,530,866	*853,436*	*577,513*	*119,230*	*397,781*	*491,581*	*4,290,115*	*18,371*	*5,548*	*28,094*	*4,342,128*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Public Works and Government Services				
Department				
Canada Quebec Agreement on the St. Lawrence	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*
Maintenance Costs of Macdonald Cartier Bridge	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*
Remediation of the Sydney Tar Ponds and Coke Ovens Sites	...	...	53,075	...
	...	...	45,536	...
	...	*...*	*232,706*	*...*
Total ministry	...	...	53,075	...
	...	...	45,536	...
	...	*...*	*232,706*	*...*
Transport				
Department				
Asia Pacific Gateway and Corridor Transportation Infrastructure Fund	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*
Canada Quebec Agreement on the St.Lawrence	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*
Gateways and Border Crossings Fund	...	2,250	6	93,299
	...	...	6	12,013
	...	*2,250*	*153*	*105,313*
Marine Simulators Contribution program	...	...	...	...
	...	...	...	...
	1,233	*...*	*593*	*...*
National Safety Code	191	161	225	210
	191	161	225	210
	3,236	*2,727*	*5,076*	*3,848*
Northern Transportation Adaptation Initiative	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*
Outaouais Road Development	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*
Security and Prosperity Partnership Program	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*71*
Strategic Highway Infrastructure Program Intelligent Transportation Systems Policy	...	16	...	154
	...	...	...	...
	949	*442*	*1,253*	*1,859*
Office of Infrastructure of Canada				
Border Infrastructure Fund	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*30,000*
Building Canada Fund Communities Component	6,137	1,533	6,300	6,537
	14,935	4,726	7,738	6,521
	38,824	*20,102*	*27,842*	*26,657*
Building Canada Fund Major Infrastructure Component	14,410	4,206	40,624	8,143
	15,694	2,138	28,056	1,188
	48,660	*10,938*	*87,559*	*9,508*
Building Canada Fund Strategic Research and Partnerships	...	...	...	...
	...	...	...	...
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
21	...	...	...	...	...	21	...	...	...	21
21	...	...	...	...	...	21	...	...	...	21
42	—	—	—	—	—	*42*	—	—	—	*42*
383	383	...	...	...	...	766	...	...	...	766
238	238	...	...	...	...	476	...	...	...	476
4,122	*9,260*	—	—	—	—	*13,382*	—	—	—	*13,382*
...	...	...	...	...	...	53,075	...	...	...	53,075
...	...	...	...	...	...	45,536	...	...	...	45,536
—	—	—	—	—	—	*232,706*	—	—	—	*232,706*
404	383	...	...	...	...	53,862	...	...	...	53,862
259	238	...	...	...	...	46,033	...	...	...	46,033
4,164	*9,260*	—	—	—	—	*246,130*	—	—	—	*246,130*
...	...	12,000	...	2,564	101,223	115,787	...	...	...	115,787
...	...	2,300	...	...	62,676	64,976	...	...	...	64,976
—	—	*16,630*	—	*2,564*	*446,262*	*465,456*	—	—	—	*465,456*
2	...	...	...	...	...	2	...	...	...	2
2	...	...	...	...	...	2	...	...	...	2
3	—	—	—	—	—	*3*	—	—	—	*3*
...	30,794	3,200	8,170	...	...	137,719	...	...	157	137,876
...	...	8,635	1,805	...	...	22,459	...	...	21	22,480
—	*30,794*	*21,628*	*16,806*	—	—	*176,944*	—	—	*178*	*177,122*
...	...	...	...	...	...	...	...	...	...	...
1,435	...	...	...	...	...	1,435	...	...	...	1,435
1,435	*1,435*	—	—	—	*2,302*	*6,998*	—	—	—	*6,998 (f)*
769	1,148	244	229	420	488	4,085	153	...	153	4,391
769	1,148	244	229	420	488	4,085	153	...	153	4,391 (a)
12,884	*19,525*	*4,690*	*4,815*	*8,468*	*7,123*	*72,392*	*2,216*	—	*2,419*	*77,027 (a)*
...	...	...	...	...	...	...	...	286	—	286
...	...	...	...	...	...	...	...	...	...	...
—	—	—	—	—	—	—	—	*286*	—	*286*
21,626	...	...	...	...	...	21,626	...	...	...	21,626
9,447	...	...	...	...	...	9,447	...	...	...	9,447
124,117	—	—	—	—	—	*124,117*	—	—	—	*124,117*
...	...	...	...	...	1,096	1,096	...	...	...	1,096
...	...	264	...	...	309	573	...	...	...	573
—	—	*264*	—	—	*2,396*	*2,731*	—	—	—	*2,731*
...	200	...	...	385	251	1,006	...	...	...	1,006
...	...	...	...	26	85	111	...	...	...	111
3,982	*4,594*	*986*	*1,091*	*4,272*	*4,835*	*24,263*	*357*	—	*647*	*25,267*
3,216	4,234	...	...	...	...	7,450	...	...	...	7,450
25,795	8,461	...	...	...	...	34,256	...	...	...	34,256
70,133	*285,060*	—	*5,000*	—	*88,000*	*478,193*	—	—	—	*478,193*
46,864	55,180	3,902	10,280	17,701	30,255	184,689	...	...	...	184,689
17,851	70,000	12,191	21,689	20,881	36,800	213,332	...	...	...	213,332
72,803	*278,199*	*23,054*	*76,976*	*73,949*	*83,174*	*721,580*	—	—	—	*721,580*
429,774	123,374	9,331	11,831	50,200	7,519	699,412	...	...	...	699,412
272,058	172,033	1,920	15,302	86,818	3,723	598,930	...	...	...	598,930 (a)
803,051	*365,033*	*11,251*	*66,542*	*290,223*	*27,389*	*1,720,154*	—	—	—	*1,720,154 (5)*
...	80	...	...	...	...	80	...	...	...	80
...	...	...	...	...	...	...	...	...	...	—
—	*80*	—	—	—	—	*80*	—	—	—	*80*

Federal-Provincial Shared-Cost Programs — *Concluded*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canada Strategic Infrastructure Fund	5,055	...	2,278	10,019
	4,760	**...**	**2,450**	**28,637**
	79,039	*30,006*	*105,500*	*370,482*
Green Infrastructure Fund	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Municipal Rural Infrastructure Fund	523	112	...	2,507
	2,758	**115**	**1,299**	**2,110**
	31,340	*21,578*	*43,335*	*39,547*
Provincial Territorial Infrastructure Base Funding Program	12,500	...	22,500	25,000
	12,500	**...**	**25,000**	**25,000**
	125,000	*134,000*	*139,800*	*125,000*
Total ministry	38,816	8,278	71,933	145,869
	50,838	**7,140**	**64,774**	**75,679**
	328,281	*222,043*	*411,111*	*712,285*
Western Economic Diversification				
Western Economic Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Grand total	219,582	69,603	303,957	341,144
	240,751	**72,187**	**269,590**	**258,103**
	1,552,817	*757,215*	*2,015,391*	*2,624,955*

Amounts in roman type are 2012 2013 expenditures.

Amounts in bold face type are 2011 2012 expenditures.

Amounts in italic type are expenditures from inception (including 2012 2013 expenditures).

(a) Amends previous year's Public Accounts of Canada.

(f) Program completed.

[1] Formerly known as Arts Presentation Canada Program.

[2] Formerly known as Cultural Spaces Canada Program.

[3] Formerly known as National Sport Organizations Support Program.

[4] Program being included in this section for the first time.

[5] Amount amended due to refunds of prior years' expenditures.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
112,538	24,894	2,615	...	38,397	...	195,796	1,306	...	...	197,102
43,958	57,829	7,613	...	10,437	...	155,684	...	...	2,469	158,153
677,032	*819,298*	*325,061*	*92,700*	*225,965*	*735,000*	*3,460,083*	*65,000*	*33,989*	*36,373*	*3,595,445*
609	32,654	...	...	...	77,364	110,627	...	...	4,286	114,913
...	1,661	...	...	...	...	1,661	...	...	28,106	29,767
609	*34,403*	...	...	...	*77,364*	*112,376*	...	...	*71,000*	*183,376*
14,923	2,042	3,767	683	1,480	4,874	30,911	...	4,386	...	35,297
35,103	14,497	5,198	1,607	5,112	14,800	82,599	...	4,230	1,033	87,862 (a)
170,382	*320,872*	*47,474*	*45,055*	*104,795*	*70,168*	*894,546*	*18,636*	*15,631*	*17,524*	*946,337 (a)*
...	92,365	...	5,000	12,500	3,050	172,915	11,000	26,428	26,471	236,814
...	...	5,000	45,000	...	3,050	115,550	20,600	26,244	26,281	188,675
150,000	*92,365*	*165,000*	*165,000*	*162,500*	*171,950*	*1,430,615*	*181,953*	*156,236*	*156,423*	*1,925,227*
630,321	366,965	35,059	36,193	123,647	226,120	1,683,201	12,459	31,100	31,067	1,757,827
406,418	325,629	43,365	85,632	123,694	121,931	1,305,100	20,753	30,474	58,063	1,414,390
2,086,431	*2,251,658*	*616,038*	*473,985*	*872,736*	*1,715,963*	*9,690,531*	*268,162*	*206,142*	*284,564*	*10,449,399*
...	...	3,638	4,189	1,795	5,540	15,162	...	...	...	15,162
...	...	6,360	8,770	5,046	4,807	24,983	...	...	...	24,983
...	...	*49,291*	*47,719*	*48,646*	*42,225*	*187,881*	...	...	...	*187,881*
...	...	3,638	4,189	1,795	5,540	15,162	...	...	...	15,162
...	...	6,360	8,770	5,046	4,807	24,983	...	...	...	24,983
...	...	*49,291*	*47,719*	*48,646*	*42,225*	*187,881*	...	...	...	*187,881*
1,855,128	1,946,806	422,329	732,162	746,289	887,981	7,524,981	29,307	41,970	42,440	7,638,698
1,574,218	2,015,488	549,119	738,616	708,452	707,728	7,134,252	43,269	42,386	72,346	7,292,253
15,869,537	*22,065,581*	*5,222,140*	*7,606,206*	*8,438,006*	*6,571,850*	*72,723,698*	*553,097*	*309,118*	*440,978*	*74,026,891*

This page has been intentionally left blank.

Section 10

2012-2013

Public Accounts of Canada

Other Government-Wide Information

Table of Contents

Page

Budgetary details by allotment 10.2
Commissions 10.19
Education costs 10.22
Return on investments 10.24
Expenditures of Ministers' Offices 10.26
Travel expenses of ministers and parliamentary secretaries 10.34
International travel expenditures of ministers, parliamentary secretaries and ministers' staff 10.36

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

Budgetary details by allotment

	Allotments	Expenditures
Department and agency	$	$
Agriculture and Agri Food		
Department		
Vote 1 — Operating expenditures —		
Operating budget	786,609,556	718,371,609
Frozen	10,109,544	
Less: revenues netted against expenditures	59,500,000	48,459,105
	737,219,100	*669,912,504*
Vote 5 — Capital expenditures —		
Capital	*34,881,956*	*27,722,021*
Vote 10 — Grants and contributions —		
Grants and contributions	618,828,947	512,905,333
Frozen	13,300,000	
	632,128,947	*512,905,333*
Statutory amounts	*1,479,925,824*	*1,471,019,217*
	2,884,155,827	2,681,559,075
Canadian Dairy Commission		
Vote 15 — Program expenditures —		
Operating budget	4,086,096	4,086,096
Canadian Food Inspection Agency		
Vote 20 — Operating expenditures and contributions —		
Operating budget	622,816,686	597,137,229
Grants and contributions	1,486,271	1,486,271
Frozen	652,896	
	624,955,853	*598,623,500*
Vote 25 — Capital expenditures —		
Capital	31,817,938	27,908,690
Personnel	3,624,469	3,624,469
Frozen	4,022,714	
	39,465,121	*31,533,159*
Statutory amounts	*182,311,424*	*151,899,066*
	846,732,398	782,055,725
Canadian Grain Commission		
Vote 30 — Program expenditures —		
Operating budget	*31,629,611*	*31,629,611*
Statutory amounts	*40,361,492*	*5,504,635*
	71,991,103	37,134,246
Total Ministry	3,806,965,424	3,504,835,142
	Allotments	Expenditures
Department and agency	$	$
Atlantic Canada Opportunities Agency		
Department		
Vote 1 — Operating expenditures		
Operating budget	81,209,793	72,981,202
Frozen	1,176,892	
	82,386,685	*72,981,202*
Vote 5 — Grants and contributions —		
Grants and contributions	237,592,300	233,185,297
Frozen	4,000,000	
	241,592,300	*233,185,297*
Statutory amounts	*9,515,304*	*9,495,448*
	333,494,289	315,661,947
Enterprise Cape Breton Corporation		
Vote 10 — Payments to the Enterprise Cape Breton Corporation —		
Operating budget	11,308,000	11,308,000
Environmental and Human Resources obligations	49,359,000	49,359,000
	60,667,000	60,667,000
Total Ministry	394,161,289	376,328,947
Canada Revenue Agency		
Vote 1 — Operation expenditures, contributions and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Employment Insurance Act* —		
Operating budget	3,360,270,006	3,103,477,322
Grants and contributions	760,155	
Advertising initiatives	7,400,000	7,285,556
Real property accommodation and services	344,245,391	342,679,813
Payments to Quebec for GST administration	148,325,796	142,222,508
Frozen	51,970,286	
Less: revenues netted against expenditures	330,290,976	330,290,976
	3,582,680,658	*3,265,374,223*
Vote 5 — Capital expenditures —		
Capital	49,005,628	12,075,789
Personnel	33,736,926	33,736,926
Frozen	690,096	
	83,432,650	*45,812,715*
Statutory amounts	*1,007,281,205*	*1,007,281,205*
Total Ministry	4,673,394,513	4,318,468,143

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Canadian Heritage		
Department		
Vote 1 — Operating expenditures		
Operating budget	187,102,213	180,108,507
Advertising initiatives	4,700,000	4,601,652
Frozen	3,594,251	
Less: revenues netted against expenditures	6,403,575	6,403,575
	188,992,889	*178,306,584*
Vote 5 — Grants and contributions —		
Grants and contributions	1,056,305,467	1,041,770,492
Frozen	320	
	1,056,305,787	*1,041,770,492*
Statutory amounts	*27,362,040*	*27,350,479*
	1,272,660,716	1,247,427,555
Canada Council for the Arts		
Vote 10 — Payments to the Canada Council for the Arts —		
Operating budget	181,367,817	181,367,816
Canadian Broadcasting Corporation		
Vote 15 — Payments to the Canadian Broadcasting Corporation for operating expenditures	*999,484,060*	*999,484,060*
Vote 20 — Payments to the Canadian Broadcasting Corporation for working capital	*4,000,000*	*4,000,000*
Vote 25 — Payments to the Canadian Broadcasting Corporation for capital expenditures	*103,035,000*	*103,035,000*
	1,106,519,060	1,106,519,060
Canadian Museum for Human Rights		
Vote 30 — Payments to the Canadian Museum for Human Rights for operating and capital expenditures	56,935,796	56,935,796
Canadian Museum of Civilization		
Vote 35 — Payments to the Canadian Museum of Civilization for operating and capital expenditures	64,364,831	64,364,831
Canadian Museum of Immigration at Pier 21		
Vote 40 — Payment to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures	9,976,473	9,976,473
Canadian Museum of Nature		
Vote 45 — Payments to the Canadian Museum of Nature for operating and capital expenditures	34,370,062	34,370,062
Department and agency	$	$
Canadian Radio television and Telecommunications Commission		
Vote 50 — Program expenditures —		
Operating budget	56,155,130	50,135,271
Less: revenues netted against expenditures	43,614,294	41,723,359
	12,540,836	*8,411,912*
Statutory amounts	*6,325,284*	*6,321,849*
	18,866,120	14,733,761
Library and Archives of Canada		
Vote 55 — Program expenditures —		
Operating budget	93,853,242	88,486,658
Grants and contributions	46,000	34,934
Frozen	3,379,000	
Less: revenues netted against expenditures	550,000	251,773
	96,728,242	*88,269,819*
Vote 60 — Capital expenditures —		
Capital	*19,352,500*	*18,365,712*
Statutory amounts	*12,639,194*	*12,287,701*
	128,719,936	118,923,232
National Arts Centre Corporation		
Vote 65 — Payments to the National Arts Centre Corporation for operating expenditures —		
Operating budget	35,601,175	35,601,174
Frozen	105,000	
	35,706,175	35,601,174
National Battlefields Commission		
Vote 70 — Program expenditures —		
Operating budget	7,373,774	7,016,448
Frozen	130,000	
	7,503,774	*7,016,448*
Statutory amounts	*2,606,695*	*2,606,693*
	10,110,469	9,623,141
National Film Board		
Vote 75 — Program expenditures —		
Operating budget	78,527,362	72,262,943
Grants and contributions	250,000	191,940
Frozen	110,000	
Less: revenues netted against expenditures	8,452,446	4,291,537
	70,434,916	*68,163,346*
Statutory amounts	*6,355,240*	*588,515*
	76,790,156	68,751,861
National Gallery of Canada		
Vote 80 — Payments to the National Gallery of Canada for operating and capital expenditures —		
Operating budget	*40,830,762*	*40,830,762*

Budgetary details by allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 85 — Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	*8,000,000*	*8,000,000*
	48,830,762	48,830,762
National Museum of Science and Technology		
Vote 90 — Payments to the National Museum of Science and Technology for operating and capital expenditures	31,517,305	31,517,304
Public Service Commission		
Vote 95 — Program expenditures —		
Operating budget	102,639,779	91,552,290
Frozen	1,939,000	
Less: revenues netted against expenditures	14,252,000	8,577,549
	90,326,779	*82,974,741*
Statutory amounts	*12,755,325*	*12,755,325*
	103,082,104	95,730,066
Public Service Labour Relations Board		
Vote 100 — Program expenditures —		
Operating budget	13,328,206	12,493,776
Frozen	32,983	
Less: revenues netted against expenditures	145,000	143,855
	13,216,189	*12,349,921*
Statutory amounts	*1,284,419*	*1,284,419*
	14,500,608	13,634,340
Public Service Staffing Tribunal		
Vote 105 — Program expenditures —		
Operating budget	5,014,102	4,449,666
Translation costs (Devinat case)	120,000	93,599
Frozen	125,950	
	5,260,052	*4,543,265*
Statutory amounts	*565,542*	*565,542*
	5,825,594	5,108,807
Registry of the Public Servants Disclosure Protection Tribunal		
Vote 110 — Program expenditures —		
Operating budget	*1,736,449*	*1,510,899*
Statutory amounts	*148,842*	*148,842*
	1,885,291	1,659,741
Telefilm Canada		
Vote 115 — Payments to Telefilm Canada to be used for the purposes set out in the *Telefilm Canada Act* —		
Operating budget	102,968,394	102,968,394
Frozen	2,698,750	
	105,667,144	102,968,394
Total Ministry	3,307,696,419	3,248,044,176
Citizenship and Immigration Department		
Vote 1 — Operating expenditures —		
Operating budget	501,588,678	459,726,097
Interim Federal Health Program	58,291,823	49,055,503
IRPA Division 9 Program expenditures	2,338,511	
Advertising initiatives	5,500,000	5,094,135
Frozen	13,766,393	2,094,327
	581,485,405	*515,970,062*
Vote 5 — Grants and contributions —		
Grants and contributions	*961,603,537*	*933,201,547*
Vote 7b — Pursuant to section 25(2) of the *Financial Administration Act*, to write off from the Accounts of Canada 2,031 debts due to Her Majesty in right of Canada amounting to $442,013 —		
Debt Write off Authority	*442,013*	*439,586*
Statutory amounts	*73,753,291*	*73,714,273*
	1,617,284,246	1,523,325,468
Immigration and Refugee Board		
Vote 10 — Program expenditures —		
Operating budget	120,835,975	113,689,621
Translation costs (Devinat case)	8,723,310	5,650,179
IRPA Division 9 Program expenditures	1,485,950	1,050,126
Frozen	7,445,138	
	138,490,373	*120,389,926*
Statutory amounts	*13,868,517*	*13,868,517*
	152,358,890	134,258,443
Total Ministry	1,769,643,136	1,657,583,911

Budgetary details by allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Economic Development Agency of Canada for the Regions of Quebec		
Vote 1 — Operating expenditures —		
Operating budget	*47,187,950*	*43,194,294*
Vote 5 — Grants and contributions —		
Grants and contributions	*261,637,542*	*247,508,999*
Statutory amounts	*5,754,104*	*5,726,053*
Total Ministry	314,579,596	296,429,346
Environment		
Department		
Vote 1 — Operating expenditures —		
Operating budget	835,326,498	791,053,946
Frozen	1,013,171	
Less: revenues netted against expenditures	67,830,195	65,992,232
	768,509,474	*725,061,714*
Vote 5 — Capital expenditures —		
Capital	58,362,010	46,622,606
Frozen	2,432,602	
	60,794,612	*46,622,606*
Vote 10 — Grants and contributions —		
Grants and contributions	171,174,575	103,654,358
Frozen	463,680	
	171,638,255	*103,654,358*
Statutory amounts	*115,817,972*	*114,316,784*
	1,116,760,313	989,655,462
Canadian Environmental Assessment Agency		
Vote 15 — Program expenditures —		
Operating budget	32,958,278	26,704,865
Grants and contributions	5,015,000	2,239,168
Frozen	269,723	
Less: revenues netted against expenditures	8,001,000	2,803,414
	30,242,001	*26,140,619*
Statutory amounts	*1,808,304*	*1,808,206*
	32,050,305	27,948,825
National Round Table on the Environment and the Economy		
Vote 20 — Program expenditures —		
Operating budget	5,193,599	4,782,245
Frozen	174,000	
	5,367,599	*4,782,245*
Statutory amounts	*665,841*	*661,153*
	6,033,440	5,443,398

Department and agency	Allotments $	Expenditures $
Parks Canada Agency		
Vote 25 — Program expenditures —		
Operating budget	585,778,642	443,045,704
Grants and contributions	15,488,157	13,736,596
Frozen	6,669,189	
	607,935,988	*456,782,300*
Vote 30 — Payments to the New Parks and Historic Sites Account —		
Operating budget	*500,000*	*500,000*
Statutory amounts	*173,265,291*	*173,265,291*
	781,701,279	630,547,591
Total Ministry	1,936,545,337	1,653,595,276
Finance		
Department		
Vote 1 — Operating expenditures —		
Operating budget	109,314,187	103,875,227
Advertising initiatives	16,000,000	15,252,877
Move to 90 Elgin street building	480,542	478,921
Frozen	680,190	
Less: revenues netted against expenditures	400,000	138,035
	126,074,919	*119,468,990*
Vote 5 — Grants and contributions —		
Grants and contributions	*224,987,008*	*15,002,006*
Vote 7c — Authority to make payments from April 1, 2012 to march 31, 2013, under the *Bretton Woods and Related Agreements Act* to the IBRD for the Agriculture Advance Market Commitment in an amount not to exceed $10,000,000 —		
Special purpose	*1*	
Statutory amounts	*83,574,707,029*	*83,506,130,450*
	83,925,768,957	83,640,601,446
Auditor General		
Vote 20 — Program expenditures —		
Operating budget	86,082,595	78,912,855
Frozen	158,106	
Less: revenues netted against expenditures	2,510,000	816,958
	83,730,701	*78,095,897*
Statutory amounts	*10,113,875*	*10,113,875*
	93,844,576	88,209,772

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Canadian International Trade Tribunal		
Vote 25 — Program expenditures —		
Operating budget	10,756,656	10,307,575
Frozen	16,881	
	10,773,537	*10,307,575*
Statutory amounts	*1,193,752*	*1,193,752*
	11,967,289	11,501,327
Financial Consumer Agency of Canada		
Statutory amounts	12,890,555	12,890,555
Financial Transactions and Reports Analysis Centre of Canada		
Vote 30 — Program expenditures —		
Operating budget	50,832,583	48,879,599
Frozen	240,000	
	51,072,583	*48,879,599*
Statutory amounts	*5,113,972*	*5,113,972*
	56,186,555	53,993,571
Office of the Superintendent of Financial Institutions		
Vote 35 — Program expenditures — Operating budget	*909,369*	*909,369*
Statutory amounts	*80,635,631*	*(1,222,105)*
	81,545,000	(312,736)
PPP Canada Inc		
Vote 40 — Payments to PPP Canada Inc for operations and program delivery —		
Operating budget	12,450,000	12,450,000
Frozen	250,000	
	12,700,000	*12,450,000*
Vote 45 — Payments to PPP Canada Inc for P3 Canada Fund investments —		
Operating budget	*275,000,000*	*275,000,000*
	287,700,000	287,450,000
Total Ministry	84,469,902,932	84,094,333,935
Fisheries and Oceans		
Department		
Vote 1 — Operating expenditures —		
Operating budget	1,348,247,035	1,282,429,486
Frozen	10,463,607	
Less: revenues netted against expenditures	50,514,600	41,428,683
	1,308,196,042	*1,241,000,803*
Vote 5 — Capital expenditures		
Capital	334,896,893	280,990,137
Personnel	21,662,362	21,662,362
CCG Replacement air cushion vehicle for Sea Island Base in BC	6,174,940	5,215,873
Frozen	33,619,198	
	396,353,393	*307,868,372*
Vote 10 — Grants and contributions —		
Grants and contributions	88,348,444	88,186,047
Frozen	584,437	
	88,932,881	*88,186,047*
Statutory amounts	*141,829,902*	*140,050,022*
Total Ministry	1,935,312,218	1,777,105,244
Foreign Affairs and International Trade		
Department		
Vote 1 — Operating expenditures —		
Operating budget	1,357,203,402	1,270,796,032
Advertising initiatives	2,000,000	1,907,449
Mission security	10,993,872	10,344,944
Audit and evaluation activities supporting the global partnership program	2,181,520	482,131
IRPA Division 9 Program expenditures	253,170	85,001
Softwood lumber litigation costs	21,762,100	2,305,583
Dispute Resolution Panelists	620,000	17,582
Strengthening security at missions abroad	38,286,759	27,922,992
Frozen	16,829,979	
Less: revenues netted against expenditures	56,500,000	43,601,945
	1,393,630,802	*1,270,259,769*
Vote 5 — Capital expenditures —		
Capital	222,750,800	218,639,061
Personnel	4,111,031	4,111,031
Mission security	2,700,000	2,645,766
Strengthening security at missions abroad	103,409,255	42,691,946
Frozen	8,259,306	
	341,230,392	*268,087,804*
Vote 10 — Grants and contributions —		
Grants and contributions	803,526,510	672,436,065
Frozen	19,400,000	
	822,926,510	*672,436,065*
Vote 15 — Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures		

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines —		
Operating budget	*72,668,001*	*70,085,763*
Statutory amounts	*230,451,478*	*114,009,710*
	2,860,907,183	2,394,879,111
Canadian Commercial Corporation		
Vote 20 — Payments to the Canadian Commercial Corporation —		
Operating budget	15,481,540	15,481,540
Canadian International Development Agency		
Vote 25 — Operating expenditures —		
Operating budget	*201,963,651*	*194,095,452*
Vote 30 — Grants and contributions —		
Grants and contributions	3,050,878,110	2,860,377,838
Frozen	100,000,000	
	3,150,878,110	*2,860,377,838*
Statutory amounts	*617,267,849*	*355,084,144*
	3,970,109,610	3,409,557,434
Export Development Canada (Canada Account)		
Statutory amounts	*231,192,530*	*231,192,530*
International Development Research Centre		
Vote 45 — Payments to the International Development Research Centre —		
Operating budget	158,432,148	156,223,043
Frozen	83,213,946	
	241,646,094	156,223,043
International Joint Commission (Canadian Section)		
Vote 50 — Program expenditures —		
Operating budget	*6,740,732*	*6,016,714*
Statutory amounts	*490,784*	*490,784*
	7,231,516	6,507,498
National Capital Commission		
Vote 55 — Payments to the National Capital Commission for operating expenditures —		
Operating expenditures	81,575,872	81,575,872
Frozen	593,000	
	82,168,872	*81,575,872*
Vote 60 — Payments to the National Capital Commission for capital expenditures —		
Capital	37,640,001	27,258,001
Frozen	7,650,000	
	45,290,001	*27,258,001*
	127,458,873	108,833,873
Total Ministry	7,454,027,346	6,322,675,029
Governor General		
Vote 1 — Program expenditures —		
Operating budget	*18,298,987*	*17,993,226*
Statutory amounts	*2,847,360*	*2,835,665*
Total Ministry	21,146,347	20,828,891
Health		
Department		
Vote 1 — Operating expenditures —		
Operating budget	1,253,442,727	1,087,670,597
First Nations and Inuit health	177,948,720	177,025,844
Non insured health benefits	785,810,335	785,360,240
Indian Residential Schools Resolution Health Support	23,954,292	21,773,912
Advertising initiatives	5,034,435	5,034,435
Frozen	919,203	
Less: revenues netted against expenditures	131,174,492	108,202,140
	2,115,935,220	*1,968,662,888*
Vote 5 — Capital expenditures —		
Capital	35,923,013	31,464,988
First Nations and Inuit health	1,427,732	1,427,732
	37,350,745	*32,892,720*
Vote 10 — Grants and contributions —		
Grants and contributions	641,406,412	638,219,235
First Nations and Inuit health	582,674,315	582,674,315
Non insured health benefits	197,620,122	195,604,335
Health Council of Canada	8,000,000	6,226,346
Canadian Strategy for Cancer Control	50,000,000	50,000,000
Indian Residential Schools Resolution Health Support	40,389,563	37,686,438
	1,520,090,412	*1,510,410,669*
Statutory amounts	*309,781,859*	*309,191,809*
	3,983,158,236	3,821,158,086

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Assisted Human Reproduction Agency of Canada		
Vote 15 — Program expenditures —		
Operating budget	1,628,178	1,358,235
Frozen	7,621,500	
	9,249,678	*1,358,235*
Statutory amounts	*125,307*	*125,307*
	9,374,985	1,483,542
Canadian Institutes of Health Research		
Vote 20 — Operating expenditures —		
Operating budget	52,860,139	50,146,637
Frozen	275	
	52,860,414	*50,146,637*
Vote 25 — Grants —		
Grants	*949,074,958*	*940,773,074*
Statutory amounts	*6,133,031*	*6,133,031*
	1,008,068,403	997,052,742
Canadian Northern Economic Development Agency		
Vote 30 — Operating expenditures —		
Operating budget	13,607,078	12,720,066
Frozen	260,756	
	13,867,834	*12,720,066*
Vote 35 — Contributions —		
Contributions	*39,861,803*	*38,365,705*
Statutory amounts	*1,302,839*	*1,302,839*
	55,032,476	52,388,610
Hazardous Materials Information Review Commission		
Vote 40 — Program expenditures —		
Operating budget	*4,462,748*	*4,326,309*
Statutory amounts	*559,062*	*559,062*
	5,021,810	4,885,371
Patented Medicine Prices Review Board		
Vote 45 — Program expenditures —		
Operating budget	8,423,975	7,059,886
Public interest hearing	2,470,000	85,889
Frozen	774,000	
	11,667,975	*7,145,775*
Statutory amounts	*911,028*	*911,028*
	12,579,003	8,056,803
Public Health Agency of Canada		
Vote 50 — Operating expenditures —		
Operating budget	372,095,900	353,485,686
Influenza vaccine fill line	4,268,000	1,000,000
Federal portion of provincial/territorial antiviral purchases for the short term replenishment of the national antiviral stockpile (NAS)	4,500,000	4,284,399
Frozen	15,272,075	
Less: revenues netted against expenditures	50,000	
	396,085,975	*358,770,085*
Vote 55 — Capital expenditures —		
Capital	18,688,251	14,789,404
Personnel	812,800	667,003
	19,501,051	*15,456,407*
Vote 60 — Grants and contributions —		
Grants and contributions	201,076,515	201,062,716
Frozen	3,401,000	
	204,477,515	*201,062,716*
Statutory amounts	*44,380,450*	*44,367,021*
	664,444,991	619,656,229
Total Ministry	5,737,679,904	5,504,681,383
Human Resources and Skills Development		
Department		
Vote 1 — Operating expenditures —		
Operating budget	2,407,647,566	2,362,797,855
Retroactive compensation —		
Other operating costs	31,917,989	31,917,989
Personnel	96,570,691	96,570,691
Alternative option to the working while on claim EI pilot —		
Operating budget	6,158,423	3,221,207
New Gatineau Tower —		
CPP	5,028,348	2,782,616
EI	20,927,934	8,782,975
Bill C-51 — Implementation	21,391,516	17,982,001
Advertising initiatives	9,900,000	9,617,042
Frozen	2,030,181	
Less: revenues netted against expenditures	1,915,108,181	1,879,149,806
	686,464,467	*654,522,570*
Vote 5 — Grants and contributions —		
Grants and contributions	1,824,980,901	1,704,013,699
Frozen	28,765,000	
	1,853,745,901	*1,704,013,699*
Vote 7c — Pursuant to subsection 25(2) of the *Financial Administration Act*, to write off from the Accounts of Canada 44,048 debts due to Her Majesty in right of Canada amounting to $231,150,564 related to Canada Student Loans accounts —		
Debt Write off Authority	*231,150,564*	*226,838,073*
Statutory amounts	*45,850,098,910*	*45,849,590,282*
	48,621,459,842	48,434,964,624

Budgetary details by allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Canada Industrial Relations Board		
Vote 10 — Program expenditures —		
Operating budget	*12,233,687*	*11,335,040*
Statutory amounts	*1,451,104*	*1,451,076*
	13,684,791	12,786,116
Canada Mortgage and Housing Corporation		
Vote 15 — To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the corporation pursuant to the authority of any act of Parliament of Canada other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act* —		
Operating budget	2,138,534,000	2,086,397,954
Frozen	1,278,000	
	2,139,812,000	2,086,397,954
Canadian Artists and Producers Professional Relations Tribunal		
Vote 20 — Program expenditures —		
Operating budget	*2,064,760*	*1,321,541*
Statutory amounts	*191,849*	*191,849*
	2,256,609	1,513,390
Canadian Centre for Occupational Health and Safety		
Vote 25 — Program expenditures —		
Operating budget	9,065,887	8,384,649
Less: revenues netted against expenditures	4,300,000	4,030,656
	4,765,887	*4,353,993*
Statutory amounts	*1,103,322*	*1,103,322*
	5,869,209	5,457,315
Office of the Co ordinator, Status of Women		
Vote 30 — Operating expenditures —		
Operating budget	9,841,072	9,361,013
Advertising initiatives	250,000	217,729
Frozen	219,679	
	10,310,751	*9,578,742*
Vote 35 — Grants and contributions —		
Grants and contributions	*19,033,334*	*18,887,046*
Statutory amounts	*1,262,573*	*1,262,398*
	30,606,658	29,728,186
Total Ministry	50,813,689,109	50,570,847,585
Indian Affairs and Northern Development		
Department		
Vote 1 — Operating expenditures —		
Operating budget	872,078,248	797,593,019
Settlement allotment	563,416,530	472,411,905
Advertising initiatives	300,000	290,418
McIvor Registration	4,881,029	3,551,034
Frozen	11,143,579	
Less: revenues netted against expenditures	762,000	743,461
	1,451,057,386	*1,273,102,915*
Vote 5 — Capital expenditures —		
Capital	19,728,793	8,039,919
Personnel	1,441,001	1,441,001
Frozen	113,432	
	21,283,226	*9,480,920*
Vote 10 — Grants and contributions —		
Grants and contributions	6,747,945,571	6,570,953,523
McIvor Registration	177,329	
Funding for emergency measures in First Nations communities	40,097,094	40,097,094
Funding for essential fuel storage tanks in First Nations communities	19,892,280	19,892,280
Frozen	2,965,617	
	6,811,077,891	*6,630,942,897*
Statutory amounts	*215,798,171*	*181,615,610*
	8,499,216,674	8,095,142,342
Canadian Polar Commission		
Vote 25 — Program expenditures —		
Operating budget	1,218,042	1,210,138
Grants and contributions	20,000	10,000
Frozen	24,902	
	1,262,944	*1,220,138*
Statutory amounts	*97,597*	*97,597*
	1,360,541	1,317,735
First Nations Statistical Institute		
Vote 30 — Payments to the First Nations Statistical Institute for operating expenditures —		
Operating budget	5,000,000	2,028,410

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Indian Residential Schools Truth and Reconciliation Commission		
Vote 35 — Program expenditures —		
Operating budget	14,557,357	11,257,205
Frozen	339,491	
	14,896,848	*11,257,205*
Statutory amounts	*561,110*	*561,110*
	15,457,958	11,818,315
Registry of the Specific Claims Tribunal		
Vote 40 — Program expenditures —		
Operating budget	*2,782,635*	*1,995,450*
Statutory amounts	*142,318*	*142,163*
	2,924,953	2,137,613
Total Ministry	8,523,960,126	8,112,444,415
Industry		
Department		
Vote 1 — Operating expenditures —		
Operating budget	514,946,228	484,931,036
Frozen	2,029,969	
Less: revenues netted against expenditures	78,098,000	73,187,355
	438,878,197	*411,743,681*
Vote 5 — Capital expenditures —		
Capital	15,583,251	13,903,182
Personnel	1,319,000	1,295,366
	16,902,251	*15,198,548*
Vote 10 — Grants and contributions —		
Grants and contributions	714,820,078	704,527,513
Frozen	80,126,493	
	794,946,571	*704,527,513*
Statutory amounts	*399,932,205*	*226,112,976*
	1,650,659,224	1,357,582,718
Canadian Space Agency		
Vote 25 — Operating expenditures —		
Operating budget	171,519,340	168,611,889
Frozen	4,897,113	
	176,416,453	*168,611,889*
Vote 30 — Capital expenditures —		
Capital	144,227,680	110,576,477
Frozen	18,000,000	
	162,227,680	*110,576,477*
Vote 35 — Grants and contributions —		
Grants and contributions	30,791,169	30,669,125
Frozen	6,808,000	
	37,599,169	*30,669,125*
Statutory amounts	*10,391,546*	*10,387,924*
	386,634,848	320,245,415
Canadian Tourism Commission		
Vote 40 — Payments to the Canadian Tourism Commission —		
Operating budget	71,495,802	71,495,802
Frozen	537,000	
	72,032,802	71,495,802
Copyright Board		
Vote 45 — Program expenditures —		
Operating budget	*2,956,007*	*2,265,653*
Statutory amounts	*243,332*	*243,332*
	3,199,339	2,508,985
Federal Economic Development Agency for Southern Ontario		
Vote 50 — Operating expenditures —		
Operating budget	*27,824,934*	*26,645,913*
Vote 55 — Grants and contributions —		
Grants and contributions	*231,947,760*	*212,041,526*
Statutory amounts	*3,036,721*	*3,033,528*
	262,809,415	241,720,967
National Research Council of Canada		
Vote 60 — Operating expenditures —		
Operating budget	407,107,473	406,841,780
Frozen	4,825,245	
	411,932,718	*406,841,780*
Vote 65 — Capital expenditures —		
Capital	*42,309,221*	*42,233,042*
Vote 70 — Grants and contributions —		
Grants and contributions	*260,465,501*	*253,239,559*
Statutory amounts	*245,390,229*	*102,490,531*
	960,097,669	804,804,912
Natural Sciences and Engineering Research Council		
Vote 75 — Operating expenditures —		
Operating budget	50,295,114	47,849,011
Frozen	128,502	
	50,423,616	*47,849,011*
Vote 80 — Grants —		
Grants	*1,024,464,859*	*1,022,729,219*
Statutory amounts	*5,405,894*	*5,403,042*
	1,080,294,369	1,075,981,272

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Registry of the Competition Tribunal		
Vote 85 — Program expenditures —		
Operating budget	*2,280,697*	*1,583,752*
Statutory amounts	*153,060*	*153,060*
	2,433,757	1,736,812
Social Sciences and Humanities Research Council		
Vote 90 — Operating expenditures —		
Operating budget	25,796,464	24,823,822
Frozen	257,164	
	26,053,628	*24,823,822*
Vote 95 — Grants —		
Grants	*670,768,648*	*668,650,802*
Statutory amounts	*2,971,190*	*2,957,959*
	699,793,466	696,432,583
Standards Council of Canada		
Vote 100 — Payments to the Standards Council of Canada —		
Operating budget	10,318,993	10,318,993
Statistics Canada		
Vote 105 — Program expenditures —		
Operating budget	583,392,988	531,232,977
Grants and contributions	504,720	
Frozen	8,377,617	
Less: revenues netted against expenditures	120,000,000	91,178,883
	472,275,325	*440,054,094*
Statutory amounts	*79,837,215*	*79,837,215*
	552,112,540	519,891,309
Total Ministry	5,680,386,422	5,102,719,768
Justice		
Department		
Vote 1 — Operating expenditures —		
Operating budget	587,890,459	562,571,371
IRPA Division 9 Program expenditures	4,580,738	4,256,344
Frozen	2,565,588	
Less: revenues netted against expenditures	296,200,000	295,462,164
	298,836,785	*271,365,551*
Vote 5 — Grants and contributions		
Grants and contributions	389,597,223	382,676,565
IRPA Division 9 Program expenditures	2,080,000	1,653,773
	391,677,223	*384,330,338*
Statutory amounts	*78,288,515*	*78,286,959*
	768,802,523	733,982,848
Canadian Human Rights Commission		
Vote 10 — Program expenditures —		
Operating budget	23,544,778	22,509,333
Frozen	307,828	
Less: revenues netted against expenditures	1,100,000	1,033,520
	22,752,606	*21,475,813*
Statutory amounts	*2,907,363*	*2,907,363*
	25,659,969	24,383,176
Canadian Human Rights Tribunal		
Vote 15 — Program expenditures —		
Operating budget	*4,509,068*	*3,858,108*
Statutory amounts	*361,501*	*361,501*
	4,870,569	4,219,609
Commissioner for Federal Judicial Affairs		
Vote 20 — Operating expenditures —		
Operating budget	9,217,753	8,683,773
Less: revenues netted against expenditures	275,000	160,248
	8,942,753	*8,523,525*
Vote 25 — Canadian Judicial Council — Operating expenditures —		
Operating budget	*1,589,923*	*1,463,552*
Statutory amounts	*475,115,523*	*475,115,523*
	485,648,199	485,102,600
Courts Administration Service		
Vote 30 — Program expenditures —		
Operating budget	57,603,144	55,258,131
IRPA Division 9 Program expenditures	3,313,671	3,313,671
Frozen	3,327,652	
	64,244,467	*58,571,802*
Statutory amounts	*7,016,204*	*7,012,405*
	71,260,671	65,584,207
Office of the Director of Public Prosecutions		
Vote 35 — Program expenditures —		
Operating budget	131,558,389	118,986,058
Drug Prosecution Fund	43,820,795	43,820,795
Frozen	7,011,728	
Less: revenues netted against expenditures	14,639,482	14,639,482
	167,751,430	*148,167,371*
Statutory amounts	*15,199,452*	*15,199,452*
	182,950,882	163,366,823

Budgetary details by allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Offices of the Information and Privacy Commissioners of Canada		
Vote 40 — Program expenditures —		
Operating budget	11,347,173	10,905,185
Frozen	109,000	
	11,456,173	*10,905,185*
Vote 45 — Program expenditures —		
Operating budget	23,262,545	22,537,329
Grants and contributions	500,000	499,240
Frozen	106,948	
	23,869,493	*23,036,569*
Statutory amounts	*3,890,299*	*3,889,782*
	39,215,965	37,831,536
Supreme Court of Canada		
Vote 50 — Program expenditures —		
Operating budget	22,978,184	22,423,452
Frozen	525,586	
	23,503,770	*22,423,452*
Statutory amounts	*8,798,117*	*8,796,366*
	32,301,887	31,219,818
Total Ministry	1,610,710,665	1,545,690,617
National Defence		
Department		
Vote 1 — Operating expenditures —		
Operating budget	15,354,956,042	15,006,068,831
Security insurance plan long term disability	424,659,622	424,659,622
Frozen	783,077,675	
Less: revenues netted against expenditures	439,193,178	429,068,185
	16,123,500,161	*15,001,660,268*
Vote 5 — Capital expenditures —		
Capital	2,997,849,138	2,932,466,952
Personnel	132,318,364	126,801,961
Frozen	192,020,375	
	3,322,187,877	*3,059,268,913*
Vote 10 — Grants and contributions —		
Grants and contributions	214,956,761	177,501,812
Frozen	411,000	
	215,367,761	*177,501,812*
Statutory amounts	*1,767,427,801*	*1,739,759,138*
	21,428,483,600	19,978,190,131
Canadian Forces Grievance Board		
Vote 15 — Program expenditures —		
Operating budget	*6,438,397*	*5,276,211*
Statutory amounts	*574,025*	*574,025*
	7,012,422	5,850,236
Communications Security Establishment		
Vote 20 — Program expenditures —		
Operating budget	395,359,879	373,252,259
Communications Security long term accommodation project	13,484,101	9,486,263
Frozen	922,795	
Less: revenues netted against expenditures	1,000,000	625,789
	408,766,775	*382,112,733*
Statutory amounts	*32,408,943*	*32,381,824*
	441,175,718	414,494,557
Military Police Complaints Commission		
Vote 25 — Program expenditures —		
Operating budget	3,428,513	3,267,836
Public interest hearing	3,637,141	1,392,946
Conduct review	1,440,509	335,145
Frozen	8,630	
	8,514,793	*4,995,927*
Statutory amounts	*305,593*	*305,562*
	8,820,386	5,301,489
Office of the Communications Security Establishment Commissioner		
Vote 30 — Program expenditures —		
Operating budget	*2,391,926*	*2,154,558*
Statutory amounts	*131,161*	*131,161*
	2,523,087	2,285,719
Total Ministry	21,888,015,213	20,406,122,132
Natural Resources		
Department		
Vote 1 — Operating expenditures —		
Operating budget	740,425,672	637,694,784
AECL program implementation expenditures under the Nuclear Legacy Liabilities Program	137,600,000	137,600,000
International Boundary Commission	1,838,881	1,829,772
Advertising initiatives	9,000,000	8,901,235
Workforce adjustment costs	2,583,165	2,561,372
Frozen	469,970	
Less: revenues netted against expenditures	31,365,300	23,402,419
	860,552,388	*765,184,744*
Vote 5 — Capital expenditures —		
Capital	31,073,593	28,213,688
Personnel	831,799	831,799
Frozen	51,821	
	31,957,213	*29,045,487*

Budgetary details by allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 10 — Grants and contributions —		
Grants and contributions	605,780,020	423,456,774
Frozen	136,238,628	
	742,018,648	*423,456,774*
Statutory amounts	*756,438,671*	*749,123,959*
	2,390,966,920	1,966,810,964
Atomic Energy of Canada Limited		
Vote 15 — Payments to Atomic Energy of Canada Limited for operating and capital expenditures —		
Operating budget	*345,308,000*	*341,243,000*
Statutory amounts	*210,600,000*	*210,600,000*
	555,908,000	551,843,000
Canadian Nuclear Safety Commission		
Vote 20 — Program expenditures —		
Operating budget	38,136,112	36,225,107
Grants and contributions	2,270,980	1,451,582
	40,407,092	*37,676,689*
Statutory amounts	*104,257,948*	*102,022,465*
	144,665,040	139,699,154
National Energy Board		
Vote 25 — Program expenditures —		
Operating budget	61,579,325	61,579,325
Grants and contributions	1,973,764	122,719
Translation costs (Devinat case)	343,455	295,251
Frozen	3,000,000	
	66,896,544	*61,997,295*
Statutory amounts	*7,548,450*	*7,548,346*
	74,444,994	69,545,641
Northern Pipeline Agency		
Vote 30 — Program expenditures —		
Operating budget	1,599,943	1,599,943
Grants and contributions	1,476,212	135,946
Frozen	86,995	
	3,163,150	*1,735,889*
Statutory amounts	*184,253*	*184,253*
	3,347,403	1,920,142
Total Ministry	**3,169,332,357**	**2,729,818,901**
Parliament		
The Senate		
Vote 1 — Program expenditures —		
Operating budget	57,553,343	55,276,812
Grants and contributions	380,000	373,275
	57,933,343	*55,650,087*
Statutory amounts	*33,231,701*	*33,231,701*
	91,165,044	88,881,788

Department and agency	Allotments $	Expenditures $
House of Commons		
Vote 5 — Program expenditures —		
Operating budget	308,018,352	287,109,501
Grants and contributions	940,055	870,013
Less: revenues netted against expenditures	967,057	967,057
	307,991,350	*287,012,457*
Statutory amounts	*142,924,514*	*142,924,514*
	450,915,864	429,936,971
Library of Parliament		
Vote 10 — Program expenditures —		
Operating budget	40,331,080	40,033,905
Less: revenues netted against expenditures	1,000,000	703,122
	39,331,080	*39,330,783*
Statutory amounts	*5,097,168*	*5,097,168*
	44,428,248	44,427,951
Office of the Conflict of Interest and Ethics Commissioner		
Vote 15 — Program expenditures —		
Operating budget	*6,338,000*	*5,698,200*
Statutory amounts	*755,249*	*755,249*
	7,093,249	6,453,449
Senate Ethics Officer		
Vote 20 — Program expenditures —		
Operating budget	*701,697*	*569,694*
Statutory amounts	*79,937*	*79,937*
	781,634	649,631
Total Ministry	**594,384,039**	**570,349,790**
Privy Council		
Department		
Vote 1 — Program expenditures —		
Operating budget	123,763,450	111,055,015
Commission of inquiry into the Decline of Sockeye Salmon in the Fraser River	2,829,883	2,463,451
Regulatory cooperation council	2,112,728	1,505,992
Frozen	881,194	
Less: revenues netted against expenditures	74,000	71,169
	129,513,255	*114,953,289*
Statutory amounts	*15,296,644*	*15,279,152*
	144,809,899	130,232,441
Canadian Intergovernmental Conference Secretariat		
Vote 5 — Program expenditures —		
Operating budget	6,090,044	4,829,776
Frozen	504,000	
	6,594,044	*4,829,776*

Budgetary details by allotment — *Continued*

Department and agency	*Allotments* $	*Expenditures* $
Vote 7c — Pursuant to subsection 25(2) of the Financial Administration Act, to write off from the accounts of Canada debts due to Her Majesty in right of Canada amounting to $57 related to an unrecoverable debt —		
Debt write off authority	*58*	*57*
Statutory amounts	*325,647*	*325,647*
	6,919,749	5,155,480
Canadian Transportation Accident Investigation and Safety Board		
Vote 10 — Program expenditures —		
Operating budget	28,850,234	28,046,242
Frozen	631,520	
	29,481,754	*28,046,242*
Statutory amounts	*3,638,115*	*3,610,035*
	33,119,869	31,656,277
Chief Electoral Officer		
Vote 15 — Program expenditures —		
Operating budget	*33,385,308*	*30,303,722*
Statutory amounts	*89,276,471*	*89,276,471*
	122,661,779	119,580,193
Office of the Commissioner of Official Languages		
Vote 20 — Program expenditures —		
Operating budget	19,734,294	18,826,751
Frozen	123,854	
	19,858,148	*18,826,751*
Statutory amounts	*2,307,265*	*2,307,265*
	22,165,413	21,134,016
Public Appointments Commission Secretariat		
Vote 25 — Program expenditures —		
Operating budget	945,000	
Frozen	47,250	
	992,250	
Security Intelligence Review Committee		
Vote 30 — Program expenditures —		
Operating budget	*2,815,173*	*2,635,875*
Statutory amounts	*265,545*	*265,398*
	3,080,718	2,901,273
Total Ministry	333,749,677	310,659,680
Public Safety and Emergency Preparedness		
Department		
Vote 1 — Operating expenditures —		
Operating budget	138,275,706	134,164,563
Financial support to Provinces and Territories for 2011 flood mitigation investments	196,736	24,980
IRPA Division 9 Program expenditures	401,112	401,112
National security and emergency management initiatives under the action plan for perimeter security and economic competitiveness	1,364,764	1,314,552
Frozen	1,573,532	
Less: revenues netted against expenditures	2,500,000	2,245,132
	139,311,850	*133,660,075*
Vote 5 — Grants and contributions —		
Grants and contributions	427,944,792	424,902,027
Financial support to Provinces and Territories for 2011 flood mitigation investments	50,000,000	10,000,000
Frozen	1,496,000	
	479,440,792	*434,902,027*
Statutory amounts	*15,711,676*	*15,711,676*
	634,464,318	584,273,778
Canada Border Services Agency		
Vote 10 — Operating expenditures —		
Operating budget	1,705,454,598	1,453,037,834
IRPA Division 9 Program expenditures	7,079,524	2,808,809
Frozen	5,080,382	
Less: revenues netted against expenditures	15,103,954	15,103,954
	1,702,510,550	*1,440,742,689*
Vote 15 — Capital expenditures —		
Capital	174,106,069	63,787,231
Personnel	22,792,447	15,115,947
Frozen	333,618	
	197,232,134	*78,903,178*
Statutory amounts	*187,879,817*	*187,710,141*
	2,087,622,501	1,707,356,008
Canadian Security Intelligence Service		
Vote 20 — Operating expenditures —		
Operating budget	463,966,308	445,723,551
IRPA Division 9 Program expenditures	4,710,600	4,710,600

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Frozen	17,958,948	
	486,635,856	*450,434,151*
Statutory amounts	*46,306,632*	*45,986,798*
	532,942,488	496,420,949
Correctional Service of Canada		
Vote 25 — Operating expenditures —		
Operating budget	2,072,579,404	1,967,868,112
Grants and contributions	1,589,904	843,726
Frozen	341,238,988	
	2,415,408,296	*1,968,711,838*
Vote 30 — Capital expenditures —		
Capital	539,553,914	437,736,337
Frozen	8,000,000	
	547,553,914	*437,736,337*
Statutory amounts	*243,482,505*	*236,551,036*
	3,206,444,715	2,642,999,211
National Parole Board		
Vote 35 — Program expenditures —		
Operating budget	50,265,021	45,592,356
Frozen	4,217,500	
Less: revenues netted against expenditures	5,644,800	5,411,312
	48,837,721	*40,181,044*
Statutory amounts	*6,337,023*	*6,330,746*
	55,174,744	46,511,790
Office of the Correctional Investigator		
Vote 40 — Program expenditures —		
Operating budget	*4,298,566*	*4,073,794*
Statutory amounts	*502,592*	*502,592*
	4,801,158	4,576,386
Royal Canadian Mounted Police		
Vote 45 — Operating expenditures —		
Operating budget	1,698,355,762	1,571,112,487
Contract policing services	2,263,900,407	2,237,560,471
RCMP Training academy	1,748,000	1,748,000
2010 Olympic security expenditures	2,485,204	854,994
G8/G20 Security expenditures	1,363,178	1,312,982
Restoring the Effectiveness of Federal Policing	153,500,000	153,500,000
International Police Peacekeeping and Peace operations	35,271,439	33,957,860
Frozen	69,231,268	
Less: revenues netted against expenditures	1,760,450,188	1,756,917,765
	2,465,405,070	*2,243,129,029*
Vote 50 — Capital expenditures —		
Capital	129,171,871	106,300,386
Personnel	13,922,750	13,922,750
Contract policing services	154,200,675	92,231,441
RCMP Training academy	38,316,558	17,596,868
Restoring the Effectiveness of Federal Policing	2,938,000	2,938,000
Frozen	2,777,330	
	341,327,184	*232,989,445*
Vote 55 — Grants and contributions —		
Grants and contributions	138,472,000	136,002,171
Frozen	1,981,625	
	140,453,625	*136,002,171*
Statutory amounts	*516,762,343*	*512,278,714*
	3,463,948,222	3,124,399,359
Royal Canadian Mounted Police External Review Committee		
Vote 60 — Program expenditures —		
Operating budget	1,549,427	1,451,185
Frozen	67,690	
	1,617,117	*1,451,185*
Statutory amounts	*144,410*	*144,410*
	1,761,527	1,595,595
Royal Canadian Mounted Police Public Complaints Commission		
Vote 65 — Program expenditures —		
Operating budget	*7,962,033*	*7,183,379*
Statutory amounts	*827,622*	*827,622*
	8,789,655	8,011,001
Total Ministry	9,995,949,328	8,616,144,077
Public Works and Government Services		
Department		
Vote 1 — Operating expenditures —		
Operating budget	960,219,001	924,770,938
Real property services	2,495,542,229	2,481,814,105
Receiver General and Central Compensation Administration function	101,885,440	101,739,266
Sydney Tar Ponds project	53,525,416	53,075,207
Linguistic services	35,834,096	32,960,743
Cost and profit assurance program	2,336,488	2,336,471
Frozen	18,123,825	
Less: revenues netted against expenditures	1,516,639,069	1,516,639,069
	2,150,827,426	*2,080,057,661*

Budgetary details by allotment — *Continued*

	Allotments	Expenditures
Department and agency	$	$
Vote 5 — Capital expenditures —		
Capital	574,950,088	544,497,824
Personnel	3,416,258	3,416,258
Frozen	35,270	
	578,401,616	*547,914,082*
Vote 6 — Real Property Disposition Revolving Fund —		
Operating budget	*1*	
Vote 10 — Contributions —		
Contributions	*5,497,037*	*5,463,823*
Statutory amounts	*459,723,631*	*104,097,691*
	3,194,449,711	2,737,533,257
Old Port of Montreal Corporation Inc		
Vote 15 — Payments to the Old Port of Montreal Corporation Inc for operating and capital expenditures —		
Operating budget	*25,173,000*	*24,472,000*
Shared Services Canada		
Vote 20 — Operating expenditures —		
Operating budget	1,683,183,940	1,568,380,140
Frozen	56,496,354	
Less: revenues netted against expenditures	369,298,905	369,298,905
	1,370,381,389	*1,199,081,235*
Vote 25 — Capital expenditures —		
Capital	100,811,421	101,459,044
Personnel	647,757	
	101,459,178	*101,459,044*
Statutory amounts	*80,611,254*	*80,608,816*
	1,552,451,821	1,381,149,095
Total Ministry	4,772,074,532	4,143,154,352
Transport		
Department		
Vote 1 — Operating expenditures —		
Operating budget	673,921,403	612,788,717
Frozen	32,509,368	
Less: revenues netted against expenditures	87,625,667	87,625,667
	618,805,104	*525,163,050*
Vote 5 — Capital expenditures —		
Capital	82,794,716	58,206,527
Frozen	23,478,000	
	106,272,716	*58,206,527*
Vote 10 — Grants and contributions —		
Grants and contributions	582,059,629	545,162,984
Frozen	607,072,991	
	1,189,132,620	*545,162,984*
Stat.,tory amounts	*207,579,447*	*203,945,608*
	2,121,789,887	1,332,478,169
Canada Post Corporation		
Vote 15 — Payments to the Canada Post Corporation for special purposes —		
Operating budget	*22,210,000*	*22,210,000*
Canadian Air Transport Security Authority		
Vote 20 — Payments to the Canadian Air Transport Security Authority for operating and capital expenditures —		
Operating budget	528,995,631	513,369,000
Frozen	47,402,179	
	576,397,810	513,369,000
Canadian Transportation Agency		
Vote 25 — Program expenditures —		
Operating budget	*26,401,209*	*25,289,763*
Statutory amounts	*3,411,081*	*3,411,081*
	29,812,290	28,700,844
Federal Bridge Corporation Limited		
Vote 30 — Payments to the Federal Bridge Corporation Limited —		
Operating budget	*26,224,693*	*18,185,400*
Marine Atlantic Inc		
Vote 35 — Payments to Marine Atlantic Inc —		
Operating budget	184,876,000	184,876,000
Frozen	500,000	
	185,376,000	184,876,000
Office of Infrastructure of Canada		
Vote 40 — Operating expenditures —		
Operating budget	*56,098,141*	*45,621,112*
Vote 45 — Contributions —		
Contributions	5,153,368,132	3,602,817,891
Frozen	582,800	
	5,153,950,932	*3,602,817,891*
Statutory amounts	*104,217,472*	*104,217,389*
	5,314,266,545	3,752,656,392
The Jacques Cartier and Champlain Bridges Incorporated		
Vote 50 — Payments to the Jacques Cartier and Champlain Bridges Inc —		
Operating budget	158,463,000	109,054,244
Frozen	24,470,000	
	182,933,000	109,054,244

Budgetary details by allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Transportation Appeal Tribunal of Canada		
Vote 55 — Program expenditures —		
Operating budget	1,529,438	1,461,404
Frozen	5,461	
	1,534,899	*1,461,404*
Statutory amounts	*123,553*	*123,514*
	1,658,452	1,584,918
VIA Rail Canada Inc —		
Vote 60 — Payments to VIA Rail Canada Inc —		
Operating budget	*475,651,000*	*419,958,000*
Total Ministry	8,936,319,677	6,383,072,967
Treasury Board Secretariat		
Vote 1 — Program expenditures —		
Operating budget	256,915,270	238,993,231
Grants and contributions	265,400	265,400
US Canada Regulatory Cooperation Council	1,189,140	1,189,139
TBS moving and accommodation expenses	1,977,878	1,951,449
Frozen	7,828,497	
Less: revenues netted against expenditures	13,044,094	10,521,727
	255,132,091	*231,877,492*
Vote 5 — Government contingencies —		
Frozen	*750,000,000*	
Vote 10 — Government wide initiatives —		
Operating budget	*2,093,000*	
Vote 20 — Public service insurance —		
Operating budget	2,717,883,568	2,491,162,187
Grants and contributions	500,000	348,899
Less: revenues netted against expenditures	441,164,000	434,161,503
	2,277,219,568	*2,057,349,583*
Vote 30 — Paylist requirements —		
Operating budget	*26,193,198*	
Vote 33 — Capital budget carry forward —		
Capital	*219,655,751*	
Statutory amounts	*472,824,171*	*472,798,938*
	4,003,117,779	2,762,026,013

Department and agency	Allotments $	Expenditures $
Canada School of Public Service		
Vote 40 — Program expenditures —		
Operating budget	45,722,238	45,452,288
Frozen	6,071,404	
	51,793,642	*45,452,288*
Statutory amounts	*83,218,087*	*51,812,939*
	135,011,729	97,265,227
Office of the Commissioner of Lobbying		
Vote 45 — Program expenditures —		
Operating budget	*4,494,261*	*4,322,227*
Statutory amounts	*423,087*	*423,087*
	4,917,348	4,745,314
Office of the Public Sector Integrity Commissioner		
Vote 50 — Program expenditures —		
Operating budget	5,519,056	4,957,885
Grants and contributions	44,472	44,472
Frozen	30,680	
	5,594,208	*5,002,357*
Statutory amounts	*540,639*	*540,639*
	6,134,847	5,542,996
Total Ministry	4,149,181,703	2,869,579,550
Veterans Affairs Department		
Vote 1 — Operating expenditures —		
Operating budget	256,515,926	246,604,030
Other health purchased services	551,915,025	521,888,725
New Veterans Charter Support Services	19,368,200	19,363,231
Advertising initiatives	3,500,000	3,415,821
St Anne's Hospital	75,653,698	74,318,629
Frozen	4,956,319	
	911,939,168	*865,590,436*
Vote 5 — Grants and contributions —		
Grants and contributions	*2,705,510,200*	*2,578,927,410*
Statutory amounts	*41,709,995*	*41,709,995*
	3,659,159,363	3,486,227,841
Veterans Review and Appeal Board		
Vote 10 — Operating expenditures —		
Operating budget	*10,685,275*	*10,354,058*
Statutory amounts	*1,609,413*	*1,609,413*
	12,294,688	11,963,471
Total Ministry	3,671,454,051	3,498,191,312

Budgetary details by allotment — *Concluded*

Department and agency	Allotments $	Expenditures $
Western Economic Diversification		
Vote 1 — Operating expenditures		
Operating budget	47,164,219	42,550,526
Frozen	265,805	
	47,430,024	*42,550,526*
Vote 5 — Grants and contributions		
Grants and contributions	141,327,747	130,983,719
Frozen	820,000	
	142,147,747	*130,983,719*
Statutory amounts	*10,184,238*	*10,184,238*
Total Ministry	199,762,009	183,718,483
Grand Total	240,160,023,369	227,817,473,052

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

General information by commission

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs (2)			
	$	$	$	$	$
Fisheries and Oceans					
Department					
Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River			1,584,253	400,166	1,984,419
The Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.(1)					
Privy Council					
Department					
Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River			653,584	1,904,795	2,558,379
The Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.					
Chief Electoral Officer Federal Electoral Boundaries Commissions	470,991	348,319	606,801	1,046,644	2,472,755
These independent Commissions, one per province were established by Order in Council (PC 2012-0086 dated February 21, 2012) pursuant to the *Electoral Boundaries Readjustment Act*. The Commissions' mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of it's final report.					

General information by commission — *Concluded*

Department and agency	Members Salaries	Members Travel and living costs*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Public Safety and Emergency Preparedness					
Royal Canadian Mounted Police Public Complaints Commission					
Commission for Public Complaints against the RCMP	102,728	45,857			148,585
The Commission for Public Complaints against the RCMP is an independent agency of the federal government established in 1986 by amendments to the *Royal Canadian Mounted Police Act*. Part VI of the *RCMP Act* sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII gives the Chairman the power of investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so. Order in Council (PC 1986-2904) designates the Commission as a department for the purposes of the *Financial Administration Act* and the *Public Service Employment Act*.					

---

* For details related to current year expenditures, see following statement called "Travel and living costs by commission".

(1) These expenditures are related to work performed by Fisheries and Oceans in relation to the Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River. These costs include costs related to legal advice, document management and reimbursement of costs of Fisheries and Ocean's witnesses appearing before the Commission.

Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

Travel and living costs by commission

Name of members	2012 2013 Expenditures
	$
Privy Council	
Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Blaikie D.	793
Carbet L	1,045
Clarke H	3,949
Colbourne D	11,379
Courtney J.	2,954
Doyon M	29,144
Eggerer E	7,933
Eveleigh J	6,191
Hudon R	26,814
Justice Alexandre Deschênes (Chair)	18,583
Justice Allan P Boudreau (Chair)	14,562
Justice Carole Conrad (Chair)	4,238
Justice George Valin (Chair)	58,988
Justice John E Hall (Chair)	10,813
Justice Jules Allard (Chair)	35,097
Justice Keith J Mercer (Chair)	3,193
Justice Ron Mills (Chair)	5,857
Ladyman S	19,291
Malcolmson P	2,614
Marit D	7,402
Meekison J P	17,438
Pal L	30,285
Riordon T	5,433
Saunders K	789
Wilson D	23,534
	348,319
Public Safety and Emergency Preparedness	
Royal Canadian Mounted Police Public Complaints Commission	
Commission for Public Complaints against the RCMP	
McPhail I	45,857
	45,857

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long term education activity. A long term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

Education costs

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
Agriculture and Agri-Food						
Department	2			57,800		57,800
Canadian Food Inspection Agency	19	623,676	12,693	139,926	174	776,469
Canada Revenue Agency	33			30,405		30,405
Canadian Heritage						
Department	1		2,586	22,480		25,066
Citizenship and Immigration						
Department	3	4,323		33,090		37,413
Economic Development Agency of Canada for the Regions of Quebec	8			13,028		13,028
Environment						
Department	3	40,034		9,803		49,837
Parks Canada Agency	3	46,544		17,417		63,961
Finance						
Financial Transactions and Reports Analysis Centre of Canada	2	20,585	8,622	32,000		61,207
Fisheries and Oceans						
Department	3	34,875		5,664	30	40,569
Foreign Affairs and International Trade						
Department	1	17,217				17,217
Canadian International Development Agency	1	129,594	35,011	25,000	7,655	197,260
Health						
Department	28	240,736	89,361	111,389	88,230	529,716
Canadian Northern Economic Development Agency	1	86,342	8,312	24,018	40,697	159,369
Human Resources and Skills Development						
Department	6	177		12,710		12,887
Indian Affairs and Northern Development						
Department	11	201,590	2,578	30,253	150	234,571
Industry						
Department	1	10,333	4,954	6,650	381	22,318
Canadian Space Agency	1			2,500		2,500
Statistics Canada	11	2,416		4,136		6,552
Justice						
Office of the Director of Public Prosecutions	1	1,000				1,000
Offices of the Information and Privacy Commissioners of Canada	1			2,500		2,500

Education Costs — *Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living expenses	Tuition fees [2]	Other expenses	Total
		$	$	$	$	$
National Defence						
Department	629	41,802,344	2,851,042	4,185,175	189,135	49,027,696
Natural Resources						
Department	4	38,017				38,017
National Energy Board	4	76,261		10,830		87,091
Privy Council						
Department	1	49,431				49,431
Public Safety and Emergency Preparedness						
Department	2	4,207		38,166	7,500	49,873
Correctional Service of Canada	2	16,747		23,330		40,077
Royal Canadian Mounted Police	2	90,686	23,885	32,135		146,706
Public Works and Government Services						
Department	4	60,488		39,500		99,988
Transport						
Department	4	186,514	58,623	53,542	9,949	308,628
Treasury Board						
Canada School of Public Service	4	53,398		6,953		60,351
Veterans Affairs						
Department	7	54,461		8,730		63,191
Total	803	43,891,996	3,097,667	4,979,130	343,901	52,312,694

[1] Includes allowances in lieu of pay.
[2] Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on Investments

Description		Amount realized in 2012 2013 (1) $
Cash and Accounts Receivable —		
Finance —		
Interest on bank deposits		222,715,501
Human Resources and Skills Development —		
Interest on bank deposits		111,247
Total cash and accounts receivable		222,826,748
Foreign Exchange Accounts —		
International reserves held in the Exchange Fund Account —		
Transfer of profits		1,400,550,723
International Monetary Fund —		
Transfer of profits —		
Loans		1,259,160
Subscriptions		2,091,257
Total foreign exchange accounts		1,403,901,140
Loans, Investments and Advances —		
Enterprise Crown corporations —		
Bank of Canada —		
Transfer of profits		1,083,609,640
Business Development Bank of Canada —		
Interest	$ 119,470,784	
Dividends	68,623,566	
		188,094,350
Canada Development Investment Corporation —		
Dividends		206,182,692
Canada Mortgage and Housing Corporation —		
Interest		2,205,960,465
Canadian Dairy Commission —		
Interest		958,925
Farm Credit Canada —		
Interest	$ 221,782,893	
Dividends	56,430,000	
		278,212,893
Canada Lands Company Limited —		
Dividends		20,000,000
Royal Canadian Mint —		
Dividends		10,000,000
		3,993,018,965
Other —		
Andrew Ferri St Lawrence Seaway —		
Interest		15,122
Belledune Port Authority —		
Other		170,710
Halifax Port Authority —		
Other		1,219,624
Hamilton Port Authority —		
Other		594,998
Montreal Port Authority —		
Other		3,787,212
Nanaimo Port Authority —		
Other		177,672
Oshawa Port Authority —		
Other		29,689
Port Alberni Port Authority —		
Other		88,339
Prince Rupert Port Authority —		
Other		1,619,768
Quebec Port Authority —		
Other		1,345,698
Saguenay Port Authority —		
Other		44,758
Saint John Port Authority —		
Other		446,727
Sept Îles Port Authority —		
Other		386,905
St. John's Port Authority —		
Other		129,112
Thunder Bay Port Authority —		
Other		72,198
Toronto Port Authority —		
Other		2,367,961
Trois Rivières Port Authority —		
Other		131,839
Vancouver Fraser Port Authority —		
Other		5,771,871
Windsor Port Authority —		
Other		38,786
		18,438,989
Total enterprise Crown corporations		4,011,457,954
Portfolio investments —		
Canadian International Development Agency —		
Canada Investment Fund for Africa —		
Interest		1,037,670

Return on Investments — *Concluded*

Description	Amount realized in 2012-2013 [(1)] $
National governments including developing countries —	
Canadian International Development Agency —	
International Development Assistance —	
Loans to developing countries	3,370,004
Services and commitment charges on loans to developing countries	9,907
Total national governments including developing countries	3,379,911
International organizations —	
International Finance Corporation —	
Global Liquidity Trade Program	84,669
International Monetary Fund —	
Poverty Reduction and Growth Trust	489,612
Total International organizations	574,281
Other loans, investments and advances —	
Loans and accountable advances —	
Agriculture and Agri-Food —	
Hog Industry Loan Loss Reserve Program	2,401,922
Foreign Affairs and International Trade —	
Development of export trade —	
Interest	194,652,590
	197,054,512
Other —	
Citizenship and Immigration —	
Interest on assistance and transportation loans	440,886
Finance —	
Financial Consumer Agency of Canada	37,699
Federal-provincial fiscal arrangements	58,944
Human Resources and Skills Development —	
Interest on Canada Student Loans	551,725,525
Indian Affairs and Northern Development —	
Council for Yukon First Nations — Elders	253,528
First Nations in British Columbia	745,023
Indian economic development fund	211,448
Indian housing assistance fund —	
On-reserve housing — Interest on guaranteed loans	2,001,244
Inuit loan fund	3,941
Native claimants	2,743,422
Stoney Band perpetual loan	11,688
Veterans Affairs —	
Veterans' Land Act Fund —	
Advances	208
	558,233,556
Total other loans, investments and advances	755,288,068
Total loans, investments and advances	4,771,737,884
Other Accounts —	
Foreign Affairs and International Trade —	
Interest on loans to employees posted abroad	211,882
Interest on mission bank accounts	60,684
Indian Affairs and Northern Development —	
Esso Ltd — Norman Wells Project profits	108,884,425
National Defence —	
Interest earned from funds on deposit with suppliers/banks	593,797
Interest on loans to employees posted abroad	235,952
Security deposit (outside Canada posting)	4,094
Public Safety and Emergency Preparedness —	
Royal Canadian Mounted Police —	
Loans and advances to persons posted abroad	12,418
Public Works and Government Services —	
Consulting and Audit Canada Revolving Fund	38,437
Total other accounts	110,041,689
Total Return on Investments	6,508,507,461
Summary —	
Interest	3,532,442,224
Transfer of profits	2,596,395,205
Dividends	361,236,258
Other	18,433,774
Total	6,508,507,461

---

(1) The amounts reported in this column represent interest unless otherwise indicated.

Expenditures of Ministers' Offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling $62,315,183) in accordance with the Policies for Ministers' Offices. As such, this table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these Policies.

During the year, changes were made to the Policies on Ministers' Offices. For further guidance on which expenditures are included in the Ministers' Offices Budgets see Appendix E of these Policies.

Expenditures of Ministers' Offices

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister of Agriculture and Agri Food and Minister for the Canadian Wheat Board —					
Hon G Ritz	Apr 1, 2012 to Mar 31, 2013	1,688,714	192,325	874	2,289
Minister of Canadian Heritage and Official Languages —					
Hon J Moore	Apr 1, 2012 to Mar 31, 2013	1,528,437	85,821	332	7,290
Minister of Citizenship, Immigration and Multiculturalism —					
Hon J Kenney	Apr 1, 2012 to Mar 31, 2013	2,015,494	167,522	5,209	25,912
Minister of the Environment —					
Hon P Kent	Apr 1, 2012 to Mar 31, 2013	1,136,444	91,285	2,584	
Minister for the Federal Economic Development Initiative for Northern Ontario —					
Hon T Clement	Apr 1, 2012 to Mar 31, 2013	68,747	31,005		
Minister of Finance —					
Hon J M Flaherty	Apr 1, 2012 to Mar 31, 2013	2,038,759	183,290	4,533	12,352
Minister(s) of Fisheries and Oceans —					
Hon K Ashfield	Apr 1, 2012 to Oct 16, 2012 and Jan 1, 2013 to Mar 31, 2013	1,205,369	170,786		27,286
Hon G Shea	Oct 17, 2012 to Dec 31, 2012	257,116	35,347		1,080
		1,462,485	206,133		28,366
Minister of Foreign Affairs —					
Hon J Baird	Apr 1, 2012 to Mar 31, 2013	1,798,862	49,302	199	17,365
Minister of International Trade —					
Hon E Fast	Apr 1, 2012 to Mar 31, 2013	1,169,675	56,846		9,370
Minister of Health —					
Hon L Aglukkaq	Apr 1, 2012 to Mar 31, 2013	1,632,950	159,370	2,150	3,868

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
380		2,670		653		1,887,905
6,120		3,698				1,631,698
445		26,562		1,832		2,242,976
1,701	12,170	3,201				1,247,385
						99,752
12,347		19,117		448		2,270,846
2,042	100	642		244	26	1,406,495
		72		3		293,618
2,042	100	714		247	26	1,700,113
120		9,186		52	201	1,875,287
360		482		65	10	1,236,808
549		8,910		2,113		1,809,910

Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister of Human Resources and Skills Development —					
Hon D Finley	Apr 1, 2012 to Mar 31, 2013	1,772,533	153,473	12,392	4,660
Minister of Labour —					
Hon L Raitt	Apr 1, 2012 to Mar 31, 2013	739,698	138,193	7,714	910
Minister(s) of Indian Affairs and Northern Development —					
Hon J Duncan	Apr 1, 2012 to Feb 15, 2013	1,286,902	150,416	1,298	13,307
Hon J Moore	Feb 16, 2013 to Feb 21, 2013	27,454	1,359		
Hon B Valcourt	Feb 22, 2013 to Mar 31, 2013	157,126	21,056		2,430
		1,471,482	172,831	1,298	15,737
Minister of the Canadian Northern Economic Development Agency —					
Hon L Aglukkaq	Apr 1, 2012 to Mar 31, 2013	183,085	27,107		
Minister of the Economic Development Agency of Canada for the Regions of Quebec —					
Hon D Lebel	Apr 1, 2012 to Mar 31, 2013	421,695	40,323	8,348	4,285
Minister of Industry —					
Hon C Paradis	Apr 1, 2012 to Mar 31, 2013	1,424,309	72,948	174	1,509
Minister of Justice and Attorney General of Canada —					
Hon R Nicholson	Apr 1, 2012 to Mar 31, 2013	1,985,331	83,148	14,723	2,783
Minister for the Atlantic Canada Opportunities Agency —					
Hon G Shea	Feb 23, 2013 to Mar 31, 2013	29,082	2,389		
Minister of National Defence —					
Hon P G MacKay	Apr 1, 2012 to Mar 31, 2013	1,775,857	132,470		1,714
Minister of Natural Resources —					
Hon J Oliver	Apr 1, 2012 to Mar 31, 2013	1,280,341	145,565	8,150	7,129
Minister of Public Safety —					
Hon V Toews	Apr 1, 2012 to Mar 31, 2013	1,713,209	105,672		8,720
Minister of Public Works and Government Services —					
Hon R Ambrose	Apr 1, 2012 to Mar 31, 2013	1,531,631	76,063	364	5,855
Minister of Transport, Infrastructure and Communities —					
Hon D Lebel	Apr 1, 2012 to Mar 31, 2013	1,604,203	103,701		4,496
Minister of Veterans Affairs —					
Hon S Blaney	Apr 1, 2012 to Mar 31, 2013	895,514	154,312	755	8,825
Prime Minister —					
Right Hon S J Harper	Apr 1, 2012 to Mar 31, 2013	7,496,538	494,173	9,908	113,323

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
791	959	16,944		254		1,962,006
1,122	661	9,800		3,089		901,187
	1,378	17,888		1,721	3,968	1,476,878
		523				29,336
		2,473		786	9	183,880
	1,378	20,884		2,507	3,977	1,690,094
		984				211,176
150		383			8	475,192
1,383	14	6,679		550		1,507,566
172	600	4,412		4,690	26	2,095,885
		318		50		31,839
		47,055				1,957,096
		766		3,517		1,445,468
522	105	2,531		43		1,830,802
	1,356	10,819				1,626,088
	120	11,675		2,287	1,095	1,727,577
386	522	8,498		1,605	303	1,070,720
34,799		64,422			2,020	8,215,183

Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister of National Revenue					
Hon G Shea	Apr 1, 2012 to Mar 31, 2013	1,213,909	49,243	332	3,592
Leader of the Government in the Senate					
Hon M LeBreton	Apr 1, 2012 to Mar 31, 2013	598,389		280	33
President of the Treasury Board					
Hon T Clement	Apr 1, 2012 to Mar 31, 2013	1,186,987	59,678		2,924
Minister(s) of International Cooperation					
Hon B Oda	Apr 1, 2012 to Jun 30, 2012	264,175	8,361	72	591
Hon J Fantino	Jul 1, 2012 to Mar 31, 2013	666,983	40,202	480	2,323
		931,158	48,563	552	2,914
Minister(s) of Intergovernmental Affairs and President of the Queen's Privy Council for Canada					
Hon P Penashue	Apr 1, 2012 to Mar 14, 2013	1,093,560	107,443	527	5,359
Hon D Lebel	Mar 19, 2013 to Mar 31, 2013	37,783			
		1,131,343	107,443	527	5,359
Minister for Status of Women					
Hon R Ambrose	Apr 1, 2012 to Mar 31, 2013	215,884	20,174	96	618
Leader of the Government in the House of Commons					
Hon P Van Loan	Apr 1, 2012 to Mar 31, 2013	974,779	5,838		3,955
Associate Minister(s) of National Defence					
Hon J Fantino	Apr 1, 2012 to Jul 3, 2012	171,518	16,848		
Hon B Valcourt	Jul 4, 2012 to Feb 21, 2013	269,019	11,724		
Hon K L D Findlay	Feb 22, 2013 to Mar 31, 2013	59,611	3,152		36
		500,148	31,724		36
Minister of State (Agriculture and Agri Food)					
Hon C Paradis	Apr 1, 2012 to Mar 31, 2013	63,822			
Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie)					
Hon B Valcourt	Apr 1, 2012 to Feb 22, 2013	456,705	55,668	565	420
Minister of State (Finance)					
Hon T Menzies	Apr 1, 2012 to Mar 31, 2013	474,052	70,915	225	1,669
Minister of State (Sport)					
Hon B Gosal	Apr 1, 2012 to Mar 31, 2013	393,201	89,865	322	8,807
Minister of State and Chief Government Whip					
Hon G O'Connor	Apr 1, 2012 to Mar 31, 2013	157,950	53		

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
200		2,181		630	4	1,270,091
292		820				599,814
39		3,639		3,244		1,256,511
		1,744				274,943
		5,554		40	36	715,618
		7,298		40	36	990,561
371	161	896				1,208,317
					6	37,789
371	161	896			6	1,246,106
		26				236,798
261		3,313				988,146
		40				188,406
		1,265				282,008
						62,799
		1,305				533,213
		862				64,684
		2,488		215		516,061
		1,898		147		558,906
		72				492,267
						158,003

Expenditures of Ministers' Offices — *Concluded*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister of State (Small Business and Tourism) — Hon M Bernier	Apr 1, 2012 to Mar 31, 2013	375,923	51,819	60	8,002
Minister of State (Transport) — Hon S Fletcher	Apr 1, 2012 to Mar 31, 2013	513,045	143,477	3,764	260
Minister of State (Western Economic Diversification) — Hon L Yelich	Apr 1, 2012 to Mar 31, 2013	535,709	73,343		87
Minister of State (Democratic Reform) — Hon T Uppal	Apr 1, 2012 to Mar 31, 2013	454,328	33,502	1,995	560
Minister of State (Science and Technology) — Hon G Goodyear	Apr 1, 2012 to Mar 31, 2013	471,865	80,117	122	341
Minister of State of Foreign Affairs (Americas and Consular Affairs) — Hon D Ablonczy	Apr 1, 2012 to Mar 31, 2013	550,159	22,246		123
Minister of State (Seniors) — Hon A Wong	Apr 1, 2012 to Mar 31, 2013	483,994	82,782	1,558	19,647
Minister of State (Federal Economic Development Agency for Southern Ontario) — Hon G Goodyear	Apr 1, 2012 to Mar 31, 2013	414,304	18,212	189	106
Total		51,019,729	4,169,884	90,254	346,196

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
1,004		1,384		173		541,365
151		447		4,479	2,801	668,374
		650		151		609,935
23		254				487,652
	229	4,574		49		557,347
		1,575				574,103
	591	8,229		610		557,411
		4,007		132		436,915
68,730	19,036	326,628		33,872	10,513	56,084,822

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year,where the travel is required for departmental operational or program purposes, whether domestic or international, charged to the ministers office budget.

For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers's staff, or other persons traveling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons — Statement of sessional allowances and travel expenses paid in 2012 2013";
- any Department of National Defense charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs and International Trade — Travel expenses for Canadian representation at international conferences and meetings".

Travel expenses of ministers and parliamentary secretaries

Department and agency	Vote	Amount
		$
Agriculture and Agri food		
Minister of Agriculture and Agri Food and Minister for the Canadian Wheat Board —		
Hon G Ritz	1	96,951
Parliamentary Secretary —		
P Lemieux	1	9,624
Atlantic Canada Opportunities Agency		
Minister of State (Atlantic Canada Opportunities Agency)(La Francophonie) —		
Hon B Valcourt	1	19,532
Canada Revenue Agency		
Minister of National Revenue —		
Hon G Shea	1	44,349
Canadian Heritage		
Minister of Canadian Heritage and Official Languages —		
Hon J Moore	1	55,683
Minister of State (Sport) —		
Hon B Gosal	1	39,996
Citizenship and Immigration		
Minister of Citizenship, Immigration and Multiculturalism —		
Hon J Kenney	1	96,125
Parliamentary Secretary —		
C Leung	1	3,710
Economic Development Agency of Canada for the Regions of Quebec		
Minister of the Economic Development Agency of Canada for the Regions of Quebec —		
Hon D Lebel	1	8,560
Parliamentary Secretary —		
J Gourde	1	1,345
Environment		
Minister of the Environment —		
Hon P Kent	1	31,990
Parliamentary Secretary —		
M Rempel	1	807
Finance		
Minister of Finance —		
Hon J M Flaherty	1	108,522
Minister of State (Finance) —		
Hon T Menzies	1	69,830
Parliamentary Secretary —		
S Glover	1	10,163
Fisheries and Oceans		
Ministers of Fisheries and Oceans —		
Hon G Shea	1	2,881
Hon K Ashfield	1	51,900
Parliamentary Secretary —		
R Kamp	1	3,052
Foreign Affairs and International Trade		
Minister of Foreign Affairs —		
Hon J Baird	1	100,049
Parliamentary Secretaries —		
D Obhrai	1	49,909
R Dechert	1	56,727
Minister of International Trade —		
Hon E Fast	1	130,716
Parliamentary Secretary —		
G Keddy	1	4,917
Minister of State of Foreign Affairs (Americas and Consular Affairs) —		
Hon D Ablonczy	1	88,435
Ministers of International Cooperation —		
Hon J Fantino	25a	22,628
Hon B Oda	25a	1,588
Parliamentary Secretary —		
L Brown	25a	1,356
Health		
Minister of Health —		
Hon L Aglukkaq	1	34,407
Parliamentary Secretary —		
C Carrie	1	3,769
Minister of the Canadian Northern Economic Development Agency —		
Hon L Aglukkaq	30	3,485

Travel expenses of ministers and parliamentary secretaries — *Concluded*

Department and agency	Vote	Amount
		$
Human Resources and Skills Development		
Minister of Human Resources and Skills Development —		
Hon D Finley	1	35,836
Minister of Labour —		
Hon L Raitt	1	74,462
Minister of State (Seniors) —		
Hon A Wong	1	40,305
Parliamentary Secretary —		
K Leitch	1	18,846
Minister for Status of Women —		
Hon R Ambrose	30	16,943
Parliamentary Secretary —		
S Truppe	30	273
Indian Affairs and Northern Development		
Ministers of Indian Affairs and Northern Development —		
Hon B Valcourt	1	6,586
Hon J Duncan	1	32,469
Parliamentary Secretary —		
G Rickford	1	6,338
Industry		
Minister of Industry —		
Hon C Paradis	1	48,490
Minister for the Federal Economic Development Initiative for Northern Ontario —		
Hon T Clement	1	15,890
Minister of State (Small Business and Tourism) —		
Hon M Bernier	1	37,663
Minister of State (Science and Technology) —		
Hon G Goodyear	1	52,954
Parliamentary Secretary —		
M Lake	1	3,612
Minister of State (Federal Economic Development Agency for Southern Ontario) —		
Hon G Goodyear	50	16,943
Justice		
Minister of Justice and Attorney General of Canada —		
Hon R Nicholson	1	45,783
Parliamentary Secretaries —		
R Goguen	1	444
Hon K L D Findlay	1	518
National Defence		
Minister of National Defence —		
Hon P G MacKay	1	95,386
Associate Ministers of National Defence —		
Hon K L D Findlay	1	534
Hon B Valcourt	1	2,052
Hon J Fantino	1	7,916
Parliamentary Secretary —		
C Alexander	1	13,008
Natural Resources		
Minister of Natural Resources —		
Hon J Oliver	1	120,734
Parliamentary Secretary —		
D Anderson	1	665
Privy Council		
Prime Minister —		
Right Hon S J Harper	1	4,924
Minister of Intergovernmental Affairs and President of the Queen's Privy Council for Canada —		
Hon P Penashue	1	37,252
Minister of State (Democratic Reform) —		
Hon T Uppal	1	12,379
Public Safety and Emergency Preparedness		
Minister of Public Safety —		
Hon V Toews	1	51,472
Parliamentary Secretary —		
C Bergen	1	8,070
Public Works and Government Services		
Minister of Public Works and Government Services —		
Hon R Ambrose	1	14,030
Transport		
Minister of Transport, Infrastructure and Communities —		
Hon D Lebel	1	60,112
Minister of State (Transport) —		
Hon S Fletcher	1	69,448
Treasury Board		
President of the Treasury Board —		
Hon T Clement	1	36,243
Veterans Affairs		
Minister of Veterans Affairs —		
Hon S Blaney	1	27,888
Parliamentary Secretary —		
E Adams	1	6,788
Western Economic Diversification		
Minister of State (Western Economic Diversification) —		
Hon L Yelich	1	23,702

International travel expenditures of ministers, parliamentary secretaries, and ministers' staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the Expenditure of ministers' offices table.

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

Ministry/Minister	Amount
	$
Minister of Agriculture and Agri Food and Minister for the Canadian Wheat Board	
Hon G Ritz	70,693
Minister for the Atlantic Canada Opportunities Agency	
Hon G Shea	4,863
Minister of Citizenship, Immigration and Multiculturalism	
Hon J Kenney	116,389
Minister of the Environment	
Hon P Kent	102,000
Minister of Finance	
Hon J M Flaherty	194,297
Minister of Fisheries and Oceans and Minister for the Atlantic Gateway	
Hon K Ashfield	22,656
Minister of Foreign Affairs	
Hon J Baird	353,430
Minister of Health	
Hon L Aglukkaq	42,127
Minister of Human Resources and Skills Development	
Hon D Finley	10,584
Minister of Indian Affairs and Northern Development	
Hon J Duncan	16,599
Minister of Industry	
Hon C Paradis	63,353
Ministers of International Cooperation	
Hon J Fantino	91,809
Hon B Oda	64,681
Minister of International Trade and Minister for the Asia Pacific Gateway	
Hon E Fast	203,330
Minister of Labour	
Hon L Raitt	30,695
Minister of National Defence	
Hon P G MacKay	117,671
Associate Minister of National Defence	
Hon J Fantino	1,216
Minister of Natural Resources	
Hon J Oliver	75,378
Minister of Public Safety and Emergency Preparedness	
Hon V Toews	43,866
Minister for Status of Women	
Hon R Ambrose	12,671
Minister of Transport, Infrastructure and Communities	
Hon D Lebel	42,385
President of the Treasury Board	
Hon T Clement	24,792
Minister of Veterans Affairs	
Hon S Blaney	38,504
Minister of State (Atlantic Canada Opportunities Agency) (La Francophonie)	
Hon B Valcourt	17,611
Minister of State (Finance)	
Hon T Menzies	45,534
Minister of State of Foreign Affairs (Americas and Consular Affairs)	
Hon D Ablonczy	163,674
Minister of State (Seniors)	
Hon A Wong	32,589
Minister of State (Science and Technology)	
Hon G Goodyear	34,551
Minister of State (Small Business and Tourism)	
Hon M Bernier	23,651
Minister of State (Sport)	
Hon B Gosal	28,262
Minister of State (Transport)	
Hon S Fletcher	19,223
	2,109,187

Section 11

2012-2013

Public Accounts of Canada

Other Miscellaneous Information

Table of Contents

Page

Foreign Affairs and International Trade —

Expenditures for Canadian representation at International conferences and meetings 11.2
Travel expenses for Canadian representation at International conferences and meetings 11.5

Human Resources and Skills Development —

Compensation payments and administration expenditures 11.12

Parliament —

Statement of sessional and expense allowances, travel and research expenses paid in 2012-2013 (The Senate) 11.13
Statement of sessional allowances and travel expenses paid in 2012-2013 (House of Commons) 11.15
Salaries of parliamentary secretaries to ministers paid in 2012-2013 (House of Commons) 11.21

Privy Council —

Salaries and allowances to Ministers of State 11.22
Program Expenditures and Statutory Authority.... 11.23
Details of statutory expenditures November 2012 by-elections.................... 11.23

Public Safety and Emergency Preparedness —

Expenditures by institution 11.24

Treasury Board —

Details of amounts transferred to other ministries to supplement provisions of other votes......... 11.26

Foreign Affairs and International Trade

Department

Expenditures for Canadian representation at International conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the Department of Foreign Affairs and International Trade's (DFAIT) International Conference Allotment (ICA) that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of DFAIT Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

Conferences and meetings	Amount $
Prime Minister's Visit to Perth (Australia) – Commonwealth Heads of Government Meeting (CHOGM) 2011 – October 2011	6,560
Prime Minister's Visit to Davos (Switzerland) – World Economic Forum (WEF) January 2012	2,393
Prime Minister's Bilateral Visit to Beijing, Guangzhou and Chongqing (China) February 2012	88,026
Prime Minister's Bilateral Visit to Bangkok (Thailand) – March 2012	2,503
Prime Minister's Bilateral Visit to Tokyo and Sendai (Japan) – March 2012	4,910
Prime Minister's Visit to Seoul (Korea) – Nuclear Security Summit – March 2012	5,934
Prime Minister's Visit to Washington (USA) – North American Leaders' Summit (NALS)	56,403
Prime Minister's Visit to Cartagena (Colombia) – Summit of the Americas (SOA)	175,318
Prime Minister's Bilateral Visit to Santiago (Chile)	193,001
Prime Minister's Visit to Camp David (USA) – G8 Summit and to Chicago (USA) NATO Summit	450,130
Prime Minister's Visit to London (United Kingdom) – Queen's Diamond Jubilee	469,211
Prime Minister's Bilateral Visit to Paris (France)	129,224
Prime Minister's Visit to Los Cabos (Mexico) – G20 Summit	155,107
Prime Minister's Visit to New York City (USA) – Appeal of Conscience Awards Ceremony	161,760
Prime Minister's Visit to Vladivostok (Russia) – Asia Pacific Economic Cooperation (APEC) Summit 2012	588,905
Prime Minister's Bilateral Visit to Dakar (Senegal)	204,712
Prime Minister's Bilateral Visit to Kinshasa (Congo) – Francophonie Summit	471,357
Prime Minister's Bilateral Visits to Agra, New Delhi, Chandigarh and Bangalore (India), Manila (Philippines) and to Hong Kong (China)	1,361,458
Start up costs and advance team for the Prime Minister's Visit to Belfast and Enniskillen (United Kingdom) – G8 Summit and to Dublin (Ireland)	16,986
Start up costs for the Prime Minister's Visit to Bali (Indonesia) – Asia Pacific Economic Cooperation (APEC) Summit 2013	80,217
Governor General's Visit to Lille (France) – 95th Anniversary of the Battle of Vimy Ridge	50,695
Governor General's Visit to Brasilia, Rio de Janeiro and Sao Paulo (Brazil)	622,534
Governor General's Visit to Bridgetown (Barbados)	116,219
Governor General's Visit to Port of Spain (Trinidad and Tobago)	120,094
Governor General's Visit to London (United Kingdom) – Queen's Diamond Jubilee	47,325
Governor General's Visit to London (United Kingdom) – London Olympics games 2012	153,320
Governor General's Visit to Dieppe (France) – 70th Anniversary of the Dieppe Raid	64,889
Governor General's Visit to Querétaro and Mexico City (Mexico) Presidential Inauguration	143,880
Governor General's Visit to Lima (Peru)	136,346
Governor General's Visit to Guatemala City (Guatemala)	87,722

Foreign Affairs and International Trade
Department

Expenditures for Canadian representation at International conferences and meetings — *Continued*

Conferences and meetings	Amount
	$
Governor General's Visit to Seoul (Korea) Inauguration Ceremony of President elect Park Geun hye	47,806
Governor General's Visit to Rome (Italy) Inaugural Mass of His Holiness Francis I	174,421
Start up costs and advance team for Governor General's Visit to Gaborone (Botswana)	13,295
Start up costs for Governor General's Visit to Pretoria (South Africa)	10,301
Canadian delegation to the United Nations Conference on Sustainable Development, Rio+20 in Rio de Janeiro (Brazil)	93,276
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)	21,372
Minister of International Trade (MINT) Bilateral Visits (Visits Officer)	48,974
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officer)	30,138
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)	94,280
Minister of Francophonie Bilateral Visits (Visits Officer)	14,052
Minister for the Arctic Council of Canada Bilateral Visits (Visits Officer)	11,227
Minister of State of Foreign Affairs (Americas) (MSFA) to Montevideo (Uruguay) Inter American Development Bank annual meeting March 2012	60
Minister of Foreign Affairs (MINA) Canadian delegation to the G8 Foreign Ministers' Meeting (FMM) Washington	19,258
Minister of State of Foreign Affairs (MSFA) Canadian delegation to the 5th APEC Education Ministerial Meeting in Gyeongja Republic of Korea	2,890
Minister of Foreign Affairs (MINA) Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels, Belgium	33,064
Minister of International Trade (MINT) Canadian delegation to the 18th Meeting of the Asia Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) in Kazan, Russia	124,615
Minister of International Trade (MINT) Canadian delegation to the OECD Ministerial Council Meeting and Informal Gatheing of WTO Ministers, Paris	17,951
Minister of Foreign Affairs (MINA) Canadian delegation to the Presidential Summit of the Pacific Alliance in Cerro Paranal, Chile	16,869
Minister of Foreign Affairs (MINA) Canadian delegation to the ASEAN Regional Forum and Post Ministerial Conference in Phnom Penh, Cambodia	44,038
Minister of State of Foreign Affairs (MSFA) Canadian delegation to the 42nd General Assemblly of the Organization of American States (OAS), Cochabamba, Bolivia	48,801
Minister of Foreign Affairs (MINA) Canadian Delegation to the 67th Session of the United Nations General Assembly (UNGA), New York City (USA)	318,581
Minister of International Trade (MINT) Candian delegation to the annual ASEAN Economic Ministers Meeting in Siem Reap, Cambodia	20,923
Minister of Foreign Affairs (MINA) Canadian delegation to the Conference on Afganistan, Tokyo, Japan	4,327
Minister of Foreign Affairs (MINA) Canadian delegation to the canonization of Kateri Tekakwitha, Vatican, Italy	35,289
Minister of Foreign Affairs (MINA) Canadian delegation for the NATO Foreign Ministers' Meeting to Brussels, Belgium	9,782
Minister of Foreign Affairs (MINA) Canadian delegation for the Organization for Security and Cooperation in Europe (OSCE) Ministerial Council Meeting in Dublin, Ireland	6,081
Minister of Foreign Affairs (MINA) Canadian delegation to the G8 Broader Middle East and North Africa initiative Forum for the Future Tunis, Tunisia	26,161
Minister of State of Foreign Affairs (MSFA) Participation at the 2013 Inter American Development Bank (IDB) Annual Meeting Panama City, Panama	8,119
Minister of Foreign Affairs (MINA) to Juba (South Sudan) Canadian participation at the Independence Day ceremony of the Republic of South Sudan	545

Foreign Affairs and International Trade

Department

Expenditures for Canadian representation at International conferences and meetings — *Concluded*

Conferences and meetings	Amount
	$
Minister of State of Foreign Affairs (MSFA) – Participation in the inauguration of the President of the Dominican Republic in Santo Domingo	15,448
Canadian participation at the Funeral of Crown Prince Nayef bin Abdul Aziz al Saud in Jeddah (Saudi Arabia)	25,418
Minister of Foreign Affairs (MINA) – Canadian participation at the Funeral of Ghana's late president, John Evans Atta Mills in Accra	9,180
Canadian participation at the State Funeral of Prime Minister Meles Zenawi in Addis Ababa (Ethiopia)	7,478
Minister of Foreign Affairs (MINA) – Canadian participation at the Funeral of Cambodia's former King, in Phnom Penh	8,818
Total	7,529,982

Foreign Affairs and International Trade
Department
Travel expenses for Canadian representation at International conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment (ICA). This allotment is described in the statement of "Expenditures for Canadian Representation at International Conferences and Meetings" found in section 11 of this Volume.

Generally, the ICA does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives and private sector advisors or academic observers which are usually self funded and not chargeable to the ICA. Therefore, this statement only includes costs charged to the ICA by the Department of Foreign Affairs and International Trade (DFAIT). Delegates from other government departments are listed for information purposes only.

Costs charged to the ICA are part of the operating budget of DFAIT, and therefore are not included in the statements in section 10 of this Volume titled " Travel expenses of ministers and parliamentary secretaries" and "International travel expenditures of ministers, parliamentary secretaries and ministers' staff".

Description	$
Prime Minister's Visit to Washington (USA) – North American Leaders' Summit (NALS)	*40,270*
House of Commons	
Harper Right Hon. S.J., Baird Hon. B., Fast Hon. E.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fletcher J., Hunt J., MacDonald K., Persichilli A., Raj S., Ransom J., Vallée C., VanderVeer S., Van Vugt A., Wasser Dr. E., Wright N.	
Privy Council Office	
Cloutier B., Hannan M. L., Hogan C., Larocque D., Lemire M., Picard A., Rigby S.	
Foreign Affairs and International Trade Canada	
Hradecky Amb. S., Jackson L. A., Keller G., Munro H.	
Department of National Defence	
Bidgood Z., Dagenais F.	
Prime Minister's Visit to Cartagena (Colombia) – Summit of the Americas (SOA)	*130,798*
House of Commons	
Harper Right Hon. S.J., Ablonczy Hon. D., Fast Hon. E., Hoback Hon. R., MacDonald Hon. M.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fletcher J., Gerson V., Hannaford N., Hunt J., MacDougall A., Mohamed A., Novak R., Ransom D., Robertson D., Russell A., Sheehy M., Vallée C., Van Vugt A., Vanstone D., Wasser Dr. E.	
Privy Council Office	
Bazinet E., Bourély N., Gaudreault S., Graham D., Hogan C., Krisciunas P., Larocque D., Legros G., Lemire M.	
Foreign Affairs and International Trade Canada	
Bellone F., Benson L., Boucher C., Boyoli F., Castillo M., Cetarez A., Cohen S., Culham Amb. A., Doust S., Drukier W., Gagnon Y., Hamel J. P., Huot Bolduc F., Jackson L. A., Jollez L., Larios L., Loken M., Marriot E., Martin Amb. T., Maya P., Mendoza C., Munevar J., Munoz D., Munoz L., Orjuela J., Pleau K., Raudsepp Hearne R., Reeder N., Salcedo Ospina N., Segura N., Sirieix E., Snell S., Tessier R., Torres D., Uribe C., Van Battum S., White D.	
Department of National Defence	
Champagne S., Philpott G., Thom J.	
Public Works and Government Services Canada	
Gonzalez A., Guerrero A., Guerrero N., Rangel G., Silvester R.	
Other	
Harper L.	
Prime Minister's Bilateral Visit to Santiago (Chile)	*82,408*
House of Commons	
Harper Right Hon S.J., Ablonczy Hon. D., Fast Hon. E., Hoback R.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fraser C., Gerson V., Hannaford N., Hunt J., Larlee L., MacDougall A., Mohamed A., Novak R., Ransom D., Robertson D., Russell A., Sheehy M., Vallée C., Van Vugt A., Vanstone D., Wasser Dr. E.	
Privy Council Office	
Bourély N., Brooman K., Cloutier B., Gaudreault S., Graham D., Hogan C., Krisciunas P., Larocque D., Legros G.	
Foreign Affairs and International Trade Canada	
Boucher C., Engel B., Gagnon Y., Jackson L. A., Lambert D., Snell S.	
Department of National Defence	
Beaudette A., Slater M., Thom J.	
Public Works and Government Services Canada	
Aranaga A., Guerrero A., Guerrero N., Silvester R.	
Stakeholders	
Flatt B., Lindsay D., Regent A., Waugh R.	
Other	
Harper L.	
Prime Minister's Visit to Camp David (USA) – G8 Summit and to Chicago (USA) – NATO Summit	*107,539*
House of Commons	
Harper Right Hon S.J., Baird Hon. J., MacKay Hon. PG.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Fraser C., Gerson V., Hunt J., MacDonald K., MacDougall A., Novak R., Raj S., Ransom J., Rempel R., Tomala A., Van Vugt A., Vaux J., Wasser Dr. E.	
Privy Council Office	
Brooman K., Cloutier B., Dumas M., Graham D., Hogan C., Krisciunas P., Larocque D., Laurin A., Legros G., Prusakowski T., Rigby S., Tremblay F.	
Foreign Affairs and International Trade Canada	
Arbeiter R., Berg A., Brodeur Amb. Y., Buck K., Bussières M., Christie K., Dawkins G., Doer Amb. G., Hulan H., Hutchison A., Jelinski C., Jones J., Kern M., Lynch M., Locke K., Malouin M., McClain L., Nasser H., Plunkett C., Poupart L., Provencher A., Richardson M., Roberts A., Robillard A., Séguin W., Serar A., Simpelo A., Skabar L., Suter C., Tan D., Thistle S., Townson C., Wade S., Weekes M., Wyatt S.	

Foreign Affairs and International Trade
Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	*$*
Department of National Defence	
Bragagnolo L., Given G., Natynczyk Gen. W.,	
O'Dell B., Varner J.	
Public Works and Government Services Canada	
Ajvazova O., Vogt B.	
Other	
Harper L.	
Prime Minister's Visit to London (United Kingdom)	
Queen's Diamond Jubilee	*35,936*
House of Commons	
Harper Right Hon.S.J., Leef K.R., Moore Hon. J.	
Prime Minister's Office	
Atwood M., Belous D., Campbell D., Cheung H.,	
Fletcher J., Fraser C., Gerson V., Hannaford N.,	
Hunt J., Larlee L., MacDougall A., Novak R.,	
Raj S., Ransom D., Russell A., Vallée C.,	
Van Vugt A., Wasser Dr. E.	
Privy Council Office	
Graham D., Hogan C., Larocque D., Laurin A.,	
Legros G., Picard A., Pilon T., Rivard L.,	
Savard M., Whittaker R.	
Foreign Affairs and International Trade Canada	
Munro H.	
Department of National Defence	
Behnke A., Thom J.	
Canadian Heritage	
McNamara J.	
Stakeholders	
Finch R., Reichle C.	
Others	
Harper B., Harper L., Harper R., Moore C.P.	
Prime Minister's Bilateral Visit to Paris (France)	*30,633*
House of Commons	
Harper Right Hon. S.J.	
Prime Minister's Office	
Atwood M., Belous D., Cheung H., Gerson V., Hunt J.,	
Larlee L., MacDonald K., MacDougall A., Novak R.,	
Raj S., Ransom D., Russell A., Vallée C.,	
Van Vugt A., Wasser Dr. E.	
Privy Council Office	
Hogan C., Larocque D., Picard A., Prusakowski T.,	
Rivard L., Tremblay E.	
Foreign Affairs and International Trade Canada	
Racine A.	
Department of National Defence	
Thom J.	
Canadian Heritage	
McNamara J.	
Others	
Harper B., Harper L., Harper R.	
Prime Minister's Visit to Los Cabos (Mexico)	
G20 Summit	*70,565*
House of Commons	
Harper Right Hon. S.J., Fast Hon. E., Flaherty Hon. J.	
Prime Minister's Office	
Atwood M., Cheung H., Cockburn Dr. J., Hunt J.,	
Larlee L., MacDougall A., Paquet J., Raj S.,	
Ransom J., Robertson D., Tomala A., Van Vugt A.,	
Vaux J., Winterburn M., Wright N.	
Privy Council Office	
Bazinet E., Graham D., Hogan C., Kowalik C.,	
Krisciunas P., Langevin E., Larocque D., Legros G.,	
Lemire M., Tremblay E.	
Foreign Affairs and International Trade Canada	
Arbeiter R., Bobyk B., Boucher C., Boyoli F.,	
Calles E., Cerat A., Courcelles P., Grigsby S.,	
Gompf J., Goodlet C., Hartery L., Hemingway S.,	
Hernandez G., Hradecky Amb. S., Husny R.,	
Lambert D., Lévesque L., Martin C., McCook S.,	
Modanu M., Sved P., Tomkins M., Vincent J.,	
Zaleta J.	
Department of National Defence	
Dubois R., Pike J., Thom J.	
Public Works and Government Services Canada	
Kiriloff N., Kweon S., Marchand J.	
Finance Canada	
Dewey Plante M.A., Greer S., Young R.	
Prime Minister's Visit to New York City (USA)	
Appeal of Conscience Awards Ceremony	*22,508*
House of Commons	
Harper Right Hon. S.J., Wallin Sen. P.	
Prime Minister's Office	
Atwood M., Belous D., Gerson V., Hannaford N.,	
Hunt J., MacDougall A., Novak R., Paquet J.,	
Ransom D., Thompson J., Tomala A., Van Vugt A.	
Privy Council Office	
Cloutier B., Graham D., Hogan C., Larocque D.,	
Lemire M., Rigby S., Whittaker R.	
Foreign Affairs and International Trade Canada	
Berlanga P.	
Other	
Harper L.	
Prime Minister's Visit to Vladivostok (Russia) – Asia-Pacific	
Economic Cooperation (APEC) Summit 2012	*281,905*
House of Commons	
Harper Right Hon.S.J., Baird Hon. J., Fast Hon. E.	
Prime Minister's Office	
Atwood M., Belous D., Fraser C., Hannaford N.,	
Hunt J., Larlee L., MacDonald K., MacDougall A.,	
Raj S., Ransom J., Russell A., Thompson J.,	
Vallée C., Van Vugt A., Wasser Dr. E.,	
Wright N.	
Privy Council Office	
Fisher M., Gaudreault S., Graham D., Hogan C.,	
Krisciunas P., Larocque D., Legros G.,	
MacDougall P., Picard A. Pilon T., Rivard L.	
Shouldice M.	
Foreign Affairs and International Trade Canada	
Bassina R., Boucher C., Brooker H., Brooker M.,	
Davis B., Dunton D., Dyshlovoi K., Guérin M.,	
Hoffmann R., Holland U., Husny R., Kagner K.,	
Laferrière A., Lambert D., Lavoie J., Lavrentev I.,	
Lischinskiy R., Luzina T., Mullen A., Robillard N.D.,	
Samokhvalova L., Seguin W., Shukanov A.,	
Slepchenko M., Sloan Amb. J., Starikova P.,	
Stulken P., Termorshuizen C., Venner G.,	
Wallace J. L., Watts M., Weichert A.,	
Yablokova S.	
Department of National Defence	
Thom J., Walters C., Ward A.	
Public Works and Government Services Canada	
Guerrero N., Ponomarev A., Tran N.L., Zhu K.	
Prime Minister's Bilateral Visit to Dakar (Senegal)	*100,978*
House of Commons	
Harper Right Hon. S.J., Andreychuk Sen. R.,	
Carignan Sen. C., Fantino Hon. J., Galipeau R.,	
Glover S.	

Foreign Affairs and International Trade

Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	$
Prime Minister's Office	
Atwood M., Bachand A., Clancy A., Dufort D.,	
Larlee L., MacDonald K., MacDougall A.,	
Mohamed A., Murphy Dr. G., Novak R.,	
Ransom D., Robertson D., Staley S.,	
Thompson J., Vallée C., Van Vugt A.,	
Velshi A., Wasser Dr. E., Wasylko T.	
Privy Council Office	
Bazinet E., Benjamin M., Clark R.,	
Graham D., Hogan C., Krisciunas P.,	
Larocque D., Laurin A., Legros G., Poirier L.,	
Prusakowski T., Shouldice M., Whittaker R.	
Foreign Affairs and International Trade Canada	
Dussault M., Racine A.	
Department of National Defence	
Grenon J., Thibeault C., Thom J.	
Canadian International Development Agency	
Inyangudor I.	
Non Governmental Representatives	
Kenny M. F., Léger J., Légère R.	
Prime Minister's Bilateral Visit to Kinshasa (Congo) Francophonie Summit	*220,799*
House of Commons	
Harper Right Hon.S.J., Andreychuk Sen. R.,	
Carignan Sen. C., Fantino Hon. J.,	
Galipeau R., Glover S., Valcourt Hon. B.	
Prime Minister's Office	
Atwood M., Bachand A., Clancy A., Dufort D.,	
Fletcher J., Larlee L., MacDonald K.,	
MacDougall A., Mohamed A., Murphy Dr. G.,	
Novak R., Ransom D., Robertson D., Staley S.,	
Thompson J., Tomala A., Vallée C., Van Vugt A.,	
Velshi A., Wasser Dr. E., Wasylko T.	
Privy Council Office	
Bazinet E., Beaulieu J., Benjamin M., Brooman K.,	
Clark R., Gaudreault S., Graham D., Hogan C.,	
Krisciunas P., Lanvegin É., Larocque D., Legros G.,	
Whittaker R.	
Foreign Affairs and International Trade Canada	
Babin M., Beaulne P., Cannon Amb. L.,	
Cousineau P., Dubois M., Engel B., Fontaine É.,	
Grenier D., Huot-Bolduc F., Langlois D., Nicoloff O.,	
Sylvestre L.-P.	
Department of National Defence	
Benoit V., Hancock J., Thom J.	
Canadian International Development Agency	
Inyangudor I.	
Atlantic Canada Opportunities Agency	
(La Francophonie)	
Richer A., Violette B.	
Non Governmental Representatives	
Kenny M. F., Léger J., Légère R.	
Prime Minister's Bilateral Visits to Agra, New Delhi, Chandigarh and Bangalore (India), Manila (Philippines) and to Hong Kong (China)	*586,882*
House of Commons	
Harper Right Hon.S.J., Enverga Sen. T. Jr.,	
Fast Hon. E., Gill P., Gosal Hon. B., Grewal N.,	
Obhrai D., Seeback K., Shory D., Uppal Hon. T.	
Prime Minister's Office	
Atwood M., Belous D., Cockburn Dr. J., Curran R.,	
Fletcher J., Fraser C., Gerson V., Hannaford N.,	
Larlee L., MacDonald K., MacDougall A.,	
Mohamed A., Paquet J., Raj S., Ransom J.,	
Robertson D., Russell A., Staley R., Staley S.,	
Thompson J., Tomala A., Van Hemmen D.,	
Vaux J., Velshi A., Wright N.	
Privy Council Office	
Bazinet E., Beaulieu J., Brooman K., Chagnon A.,	
Cloutier B., Denis L., Donnelly J., Fitzgerald R.,	
Gaudreault S., Gendron L., Graham D., Hogan C.,	
Krisciunas P., Langevin E., Lanthier Y., Larocque D.,	
Laurin A., Legros G., Lemire M., Lepage S.,	
Levesque K., Litwinczuk R., Melaven A., Natale G.,	
Picard A., Pilon T., Poirier L., Prusakowski T.,	
Richard W., Rigby S., Rivard L., Tremblay E.,	
Vincent C.	
Foreign Affairs and International Trade Canada	
Asi Talatini F., Bagga R., Beck H.C. S., Berlanga P.,	
Bhandari M., Boucher C., Burley R., Card E.,	
Cridland S., David F., De Haan T., D'Souza R.,	
Dutta R., Edwards L., Forest J., Francis D.B.,	
Guérin M., Gupta A., Green J., Hamilton D.,	
Hariharan P., Holditch C., Huot Bolduc F.,	
Husny R., Idnani R. S., Jadhav M., Jain V.,	
Khaleelullah S., Khwairakpam B., Lambert D.,	
Lundholm G., Martyris A., Matta S., Mirakar A.,	
Murthy D., Nair P., Namboodiri M., Nandkeolyar R.,	
Nunas K., Poulin S., Prabhu P., Rocha J.,	
Sarangapani S., Saxena S., Sekhon R., Sharma P.,	
Singh D., Singh J., Singh S., Skabar L., Strasser M.,	
Sundarajan S., Thissen S.J., Velji M., Viens F.,	
Whippler T., Young B.	
Department of National Defence	
Thom J.	
Citizenship and Immigration Canada	
Roszak D.	
Natural Resources Canada	
Lucas S.	
Minister of State for Democratic Reform	
Davis K.	
Minister of State (Sport)	
Van Vugt D.	
Stakeholders	
Ajmera S., Ashar M., Avendano T., Bahia M., Bajaj N.,	
Bassi K., Bataclan M.Y., Bedi P., Bhullar A.,	
Calingo M.R., Chanchlani V., Chandrasekar S.,	
Dass J., Davidson P., Detchka S., Dhahan B.,	
Dhillon B., Dhugga I., Doman R., Doobay Dr. B.,	
Gavin D.M., Gonzalez Paster B., Guiao M.,	
Jassar K., Jenkins T., Jha A.C., Kang J., Kang S.,	
Khurana V., Klar L., Mahajan V., Makin H.,	
Mann H.S., McMaster S., Myers J.S., Olayta T.,	
Papneja Dr. T.P., Pathak P., Prasher L.,	
Purohit M., Quilao Father C., Quimpo F., Rafael R.,	
Rampal A., Ruparell D., Sharma Y., Sidhu P.,	
Sierra B., Singh J., Singh M., Singhmar P.P.,	
Sweers P., Talib M., Thakkar S.K., Thind B.S.,	
Tiangson Pastor J., Tugadi O.	
Start-up costs and advance team for the Prime Minister's Visit to Belfast and Enniskillen (United Kingdom) G8 Summit and to Dublin (Ireland)	*16,986*
Privy Council Office	
Prusakowski T.	
Foreign Affairs and International Trade Canada	
Khatchadourian R.H., Licari G., Lizé Beaulieu D.,	
Louchard A., Mallan C., Munro H.	

Foreign Affairs and International Trade

Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	$
Governor General's Visit to Lille (France) -	
95th Anniversary of the Battle of Vimy Ridge	*34,827*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
Government House	
Anctil N., Beaudry LCol. S., Charette J.	
Foreign Affairs and International Trade Canada	
Bardou M., Cambus M., Lortie Amb. M.,	
Racine A., Sanchez C.M., Verret R.	
Department of National Defence	
Cadieux Capt. S., Veillette MCpl. D.	
Other	
Lortie P.	
Governor General's Visit to Brasilia, Rio de Janeiro and	
Sao Paulo (Brazil)	*161,085*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
Government House	
Brambley K., Charette J., Helmes Hayes P.,	
Lavigne C., Létourneau M. É., MacIntyre C.,	
Rousselle N., Wallace S.	
House of Commons	
Ablonczy Hon. D., Bruinooge R., Chisholm R.,	
Goodyear Hon. G., McColeman P., Obhrai D.	
Foreign Affairs and International Trade Canada	
Allen J., Anctil K., Asselin A. K., Bacile R.,	
Batista M., Brandenberger F., Benson L.,	
Dickie A., Dobson R., Gagnon Y., Guérin M.,	
Huber M., Khokhar Amb. J., Hopkins T.,	
Lachance A., Racine A., Rosa C.	
Department of National Defence	
Baker Capt. R., Couture Cpl. C., Cyr Pte L.,	
Duchesne Sgt. R., Duong Capt. A.,	
Hennessy Capt. D., Martin Pte K.,	
Montambeault Pte A., Roy MWO C.,	
Thomas Capt. M., Veillette MCpl. D.	
Public Works and Government Services Canada	
Dorés J., Liégio P., Rangel G., Youssef F.	
Agriculture and Agri-Food Canada	
Merchant J.	
Minister of State (Science and Technology)	
Violette B.	
Accompanying Delegation	
Baker J., Beatty Hon. P., Fortier S., Knight J.,	
McBride K., Patry Dr. G.G.	
Governor General's Visit to Bridgetown (Barbados)	*40,266*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
Government House	
Brambley K., Charette J., Helmes Hayes P.,	
Lavigne C., Létourneau M. É., MacIntyre C.,	
Mousseau D., Rouselle N., Wallace S.	
House of Commons	
Ablonczy Hon. D., Obhrai D.	
Foreign Affairs and International Trade Canada	
Benson L., Gagnon Y., Huber M., Lachance A.,	
Lambert D., Reeder N.	
Department of National Defence	
Baker Capt. R., Couture Cpl. C., Cyr Pte L.,	
Duchesne Sgt. R., Duong Capt. A.,	
Hennessy Capt. D., Martin Pte K.,	
Montambeault Pte A., Roy MWO C.,	
Thomas Capt. M., Veillette MCpl. D.	
Accompanying Delegation	
Beatty Hon. P., Haddad M.J., Knight J., McBride K.,	
Robinson N., Vrbanovic B.	
Governor General's Visit to Port of Spain (Trinidad and	
Tobago)	*40,343*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
Government House	
Brambley K., Charette J., Helmes Hayes P., Lavigne C.,	
Létourneau M. É., MacIntyre C., Mousseau D.,	
Rouselle N., Wallace S.	
House of Commons	
Ablonczy Hon. D., Obhrai D.	
Foreign Affairs and International Trade Canada	
Benson L., Gagnon Y., Huber M., Lachance A.,	
Reeder N.	
Department of National Defence	
Baker Capt. R., Couture Cpl. C., Cyr Pte L.,	
Duchesne Sgt. R., Duong Capt. A.,	
Hennessy Capt. D., Martin Pte K.,	
Montambeault Pte A., Roy MWO C.,	
Thomas Capt. M., Veillette MCpl. D.	
Accompanying Delegation	
Beatty Hon. P., Haddad M.J., Knight J.,	
McBride K., Robinson N., Vrbanovic B.	
Governor General's Visit to London (United Kingdom) -	
Queen's Diamond Jubilee	*13,220*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
Government House	
Charette J., Helmes Hayes P., Wallace S.	
Foreign Affairs and International Trade Canada	
Lachance A.	
Department of National Defence	
Cadieux Capt. S., Duchesne Sgt. R.	
Governor General's Visit to London (United Kingdom) -	
London Olympics games 2012	*129,325*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
Government House	
Charette J., Helmes Hayes P., Létourneau M. É.,	
Mousseau D., Wallace S.	
Foreign Affairs and International Trade Canada	
Lachance A.	
Department of National Defence	
Lafontaine LCdr. (N) J., Veillette MCpl. D.	
Governor General's Visit to Dieppe (France) -	
70th Anniversary of the Dieppe Raid	*29,623*
Johnston His Excellency the Rt. Hon. D.	
Government House	
Anctil N., Charette J.	
Foreign Affairs and International Trade Canada	
Bardou M., Cannon Amb. L., Gervais R., Lambert D.,	
Requillart M., Sanchez C., Smith N., Vachon A.,	
Verret R.	
Department of National Defence	
Cadieux Capt. S., Duchesne Sgt. R.	
Governor General's Visit to Queretaro and Mexico City	
(Mexico) - Presidential Inauguration	*32,172*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
House of Commons	
Ablonczy Hon. D., Hoback R., Masse B., Regan Hon. G.	

Foreign Affairs and International Trade

Department

Travel expenses for Canadian representation at international conferences and meetings — *Continued*

Description	$
Government House	
Barratt A., Bégin N., Brambley K., Charette J.,	
Helmes Hayes P., Mousseau D., Rocheleau J.,	
Rousselle N., Wallace S.	
Foreign Affairs and International Trade Canada	
Bacile R., Barrera M., Benson L., Bello J., Botyk B.,	
Boyoli F., Castro G., Cole L., Garcia F.,	
Hradecky Amb. S., Huber M., Lachance A.,	
Leon V., Martin C., Martin G., Serrano T.,	
Page M., Robson W., Snell S.B., Syed P.	
Department of National Defence	
Cadieux Capt. S., Clément Capt. S.,	
Desgagnés Pte P. L., Desmeules Cpl. P. L.,	
Duchesne Sgt. R., Flaherty Capt. C.,	
Forsyth Capt. N., Kaiser Sgt. M.,	
Roy MWO C., Shewchuk Cpl. R.	
Public Works and Government Services Canada	
Asselin S., Denton J., Guerrero N.,	
Kucharick de Sotelo A.M.	
Accompanying Delegation	
Davidson P., Knight J., Myers J., Nolan G.,	
Paciocco Hon. Justice D.M.	
Governor General's Visit to Lima (Peru)	*37,600*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
House of Commons	
Ablonczy Hon. D., Hoback R., Masse B.,	
Regan Hon. G.	
Government House	
Barratt A., Bégin N., Brambley K., Charette J.,	
Helmes Hayes P., Mousseau D., Rocheleau J.,	
Rousselle N., Wallace S.	
Foreign Affairs and International Trade Canada	
Benson L., Huber M., Lachance A., Lessard M.V.,	
Patterson J., Reeder N., Snell S.B.	
Department of National Defence	
Clément Capt. S., Desgagnés Pte P. L.,	
Desmeules Cpl. P. L., Duchesne Sgt. R.,	
Flaherty Capt. C., Forsyth Capt. N.,	
Kaiser Sgt. M., Roy MWO C., Shewchuk Cpl. R.	
Public Works and Government Services Canada	
Asselin S., Guerrero N., Taurel M., Underhay R.	
Accompanying Delegation	
Evans D., Knight J., Myers J., Nolan G.,	
Paciocco Hon. Justice D.M.	
Governor General's Visit to Guatemala City (Guatemala)	*13,642*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
House of Commons	
Ablonczy Hon. D., Hoback R., Masse B.,	
Regan Hon. G.	
Government House	
Barratt A., Bégin N., Brambley K., Charette J.,	
Helmes Hayes P., Mousseau D., Rocheleau J.,	
Rousselle N., Wallace S.	
Foreign Affairs and International Trade Canada	
Benson L., Huber M., Lachance A., Racine A.,	
Reeder N., Rose M., Snell S.B.	
Department of National Defence	
Clément Capt. S., Desgagnés Pte P. L.,	
Desmeules Cpl. P. L., Duchesne Sgt. R.,	
Flaherty Capt. C., Forsyth Capt. N.,	
Kaiser Sgt. M., Roy MWO C., Shewchuk Cpl. R.	
Public Works and Government Services Canada	
Asselin S., Guerrero N., Robinson D., Robinson S.T.	
Accompanying Delegation	
Evans D., Knight J., Myers J., Nolan G.,	
Paciocco Hon. Justice D.M.	
Governor General's Visit to Seoul (Korea) – Inauguration Ceremony of President-elect Park Geun-hye	*15,885*
Johnston His Excellency the Rt. Hon. D.	
House of Commons	
Devolin B., Martin Sen. Y., Obhrai D., Sandhu J.	
Government House	
Wallace S.	
Foreign Affairs and International Trade Canada	
Huot Bolduc F.	
Department of National Defence	
Thomas Capt. M.	
Governor General's Visit to Rome (Italy) – Inaugural Mass of His Holiness Francis I	*42,331*
Johnston His Excellency the Rt. Hon. D.	
Johnston Her Excellency S.	
House of Commons	
Comartin J., Doyle Sen. N., Gourde J., Leitch K.,	
Lemieux P., Michaud É., Scarpaleggia F.,	
Yelich Hon. L.	
Government House	
Charette J., Helmes Hayes P., Jaton P.,	
Letourneau M.-È., MacIntyre C., Mousseau D.	
Prime Minister's Office	
Pappalardo N.	
Foreign Affairs and International Trade Canada	
Allen Amb. J., Lachance A., Leahy A., Munro H.	
Department of National Defence	
Bishop Maj. S., Clément Capt. S., Lane Cpl. C.,	
Roy MWO C., Shewchuk Cpl. R., Veilleux Cpl. É.	
Citizenship, Immigration and Multiculturalism Canada	
Mahon C.	
Parliament of Canada	
Guillon T.	
Accompanying Delegation	
Baril Sister G., Beck Sister M.R.,	
Bisson The Very Reverend P.,	
Brown Davidson B.A., Canning J.,	
D'Arcy Father J., Di Matteo S.,	
Galadza The Very Reverend Father P.,	
Hero Reverend S., Horgan P., Iusco C.,	
Littlechild Chief W., McQueen M., Savoie D.A.	
Other	
Hirsch C.	
Start-up costs and advance team for Governor General's Visit to Gaborone (Botswana)	*14,798*
Foreign Affairs and International Trade Canada	
Roussel D.	
Start-up costs for Governor General's Visit to Pretoria (South Africa)	*10,301*
Canadian delegation to the United Nations Conference on Sustainable Development, Rio+20 in Rio de Janeiro (Brazil)	*81,407*
House of Commons	
Kent Hon. P.	
Foreign Affairs and International Trade Canada	
Asselin K., Christie K., Clement A., Cripton E.,	
DesRoches C., Dobson R., Hay P., Peterson B.,	
Vanderloo C., Wittman P.	
Environment Canada	
MacLeod S., Taylor R.	

Foreign Affairs and International Trade
Department

Travel expenses for Canadian representation at International conferences and meetings — *Continued*

Description	$
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)	*50,117*
Foreign Affairs and International Trade Canada	
Boucher C.	
Minister of International Trade (MINT) Bilateral Visits (Visits Officer)	*41,369*
Foreign Affairs and International Trade Canada	
Boucher C.	
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officer)	*29,557*
Foreign Affairs and International Trade Canada	
Berlanga P.	
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)	*83,159*
Foreign Affairs and International Trade Canada	
Benson I.	
Minister of Francophonie Bilateral Visits (Visits Officer)	*13,618*
Foreign Affairs and International Trade Canada	
Huot Bolduc F.	
Minister for the Arctic Council of Canada Bilateral Visits (Visits Officer)	*11,047*
Foreign Affairs and International Trade Canada	
Munro H.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the G8 Foreign Ministers' Meeting (FMM) Washington	*18,309*
House of Commons	
Baird Hon. J.	
Foreign Affairs and International Trade Canada	
Buck K., Day C., Gammond P., Keller G., Patai B.	
Minister of State of Foreign Affairs (MSFA) – Canadian delegation to the 5th APEC Education Ministerial Meeting in Gyeongju – Republic of Korea	*7,000*
Foreign Affairs and International Trade Canada	
Chatterson D., Hyon J., Williams M.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels, Belgium	*12,962*
House of Commons	
Baird Hon. J.	
Foreign Affairs and International Trade Canada	
Buck K., Caines O., Richardson M., Roth R.	
Minister of International Trade (MINT) – Canadian delegation to the 19th Meeting of the Asia Pacific Economic Cooperation (APEC) Ministers Responsible for Trade (MRT) in Kazan, Russia	*103,668*
House of Commons	
Fast Hon. E.	
Foreign Affairs and International Trade Canada	
Boucher C., Brooker M., Hawkins B., Hillman K., Hussey R., Mochaeva E., O'Nions C., Seguin B., Shakanov A., Stalker P., Termorshuizen C., Venner G., Wallace J.L.	
Minister of International Trade (MINT) – Canadian delegation to the OECD Ministerial Council Meeting and Informal gathering of WTO Ministers, Paris	*17,794*
House of Commons	
Fast Hon. E.	
Foreign Affairs and International Trade Canada	
Christie B., Clarke W., Hussey R.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the Presidential Summit of the Pacific Alliance in Cerro Paranal, Chile	*13,840*
House of Commons	
Baird Hon. J.	
Foreign Affairs and International Trade Canada	
Bustamante C., Farber S., Fountain Smith S., Vilches P., Wills B.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the ASEAN Regional Forum and Post-Ministerial Conference in Phnom Penh, Cambodia	*80,412*
House of Commons	
Baird Hon. J.	
Foreign Affairs and International Trade Canada	
Ballingall J., Bodeau G., Chapston M., Galligan A., Hebert C., May J., McCubbing R., Mireault C., Sinclair D., Tan J., Turner M.	
Minister of State of Foreign Affairs (MSFA) – Canadian delegation to the 42nd General Assembly of the Organization of American States (OAS), Cochabamba, Bolivia	*10,984*
House of Commons	
Ablonczy Hon. D.	
Foreign Affairs and International Trade Canada	
Benson I., Clark J., Culham A., D'Costa F., Fortier P., Gagnon Y., Janoff D., Labrom M., Loken M., Plcan K., Reeder N.	
Minister of Foreign Affairs (MINA) – Canadian Delegation to the 67th Session of the United Nations General Assembly (UNGA), New York City (USA)	*92,312*
House of Commons	
Ablonczy Hon. D., Baird Hon. J., Fantino Hon. J., Obhrai D., Segal Sen. H.	
Foreign Affairs and International Trade Canada	
Allam M., Angell D., Benson I., Benson R., Boissman B., Caines O., Campbell G., Dani E., Drummond L., Fountain Smith S., Gagnon Y., Gardiner G., Genest P., Incumpador L., Kyffin D., Lau M., Marland K., Nicoloff O., Reeder Roth, Whitty K.	
Minister of International Trade (MINT) – Canadian delegation to the annual ASEAN Economic Ministers Meeting in Siem Reap, Cambodia	*70,612*
House of Commons	
Fast Hon. E.	
Foreign Affairs and International Trade Canada	
Boucher C., Beck B., Bodeau G., Chapston M., Gauchlets S., Hanan R., Kittikone P., Lagueux A., Mccubbing R., Parmaiter W.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the Conference on Afghanistan, Tokyo, Japan	*4,127*
Foreign Affairs and International Trade Canada	
Alexandre, C.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the canonization of Kateri Tekakwitha, Vatican, Italy	*27,008*
House of Commons	
Beausoleil R., Chicoine S., Côté R., Hayes B., Lebel D., Penashue P., Scheer A., St Denis L.	
Minister of Foreign Affairs (MINA) – Canadian delegation for the NATO Foreign Ministers' Meeting in Brussels, Belgium	*9,782*
House of Commons	
Dechert B.	
Foreign Affairs and International Trade Canada	
Buck K.	

Foreign Affairs and International Trade

Department

Travel expenses for Canadian representation at International conferences and meetings

— Concluded

Description	$
Minister of Foreign Affairs (MINA) – Canadian delegation for the Organization for Security and Cooperation in Europe (OSCE) Ministerial Council Meeting in Dublin, Ireland	*5,967*
House of Commons	
Dechert B.	
Foreign Affairs and International Trade Canada	
Arpin D., Gregory E., Lacasse J.	
Minister of Foreign Affairs (MINA) – Canadian delegation to the G8 Broader Middle East and North Africa initiative – Forum for the Future Tunis, Tunisia	*25,961*
House of Commons	
Baird Hon. J.	
Foreign Affairs and International Trade Canada	
Bailey M., Caines O., Gupta K., Lavoie J.	
Minister of State of Foreign Affairs (MSFA) – Participation at the 2013 Inter-American Development Bank (IDB) Annual Meeting Panama City, Panama	*8,119*
House of Commons	
Ablonczy Hon. D.	
Foreign Affairs and International Trade Canada	
Benson E., Gagnon V., Zanin J.	
Minister of Foreign Affairs (MINA) to Juba (South Sudan) – Canadian participation at the Independence Day ceremony of the Republic of South Sudan	*545*
House of Commons	
Obhrai D.	
Minister of State of Foreign Affairs (MSFA) – Participation in the inauguration of the President of the Dominican Republic in Santo Domingo	*15,392*
House of Commons	
Ablonczy Hon. D.	
Foreign Affairs and International Trade Canada	
Benson E., Murphy A., Reeder N.	
Canadian participation at the Funeral of Crown Prince Nayef bin Abdul-Aziz al Saud in Jeddah (Saudi Arabia)	*25,418*
House of Commons	
Fantino Hon. J.	
Department of National Defence	
Lemieux J., Lavigne Maj. M.	
Minister of Foreign Affairs (MINA) – Canadian participation at the Funeral of Ghana's late president, John Evans Atta Mills in Accra	*9,180*
House of Commons	
Obhrai D.	
Canadian participation at the State Funeral of Prime Minister Meles Zenawi in Addis Ababa (Ethiopia)	*7,478*
House of Commons	
Benson L.E.	
Minister of Foreign Affairs (MINA) – Canadian participation at the Funeral of Cambodia's former King, in Phnom Penh	*8,818*
House of Commons	
Obhrai D.	
Foreign Affairs and International Trade Canada	
Commeau P.	

Human Resources and Skills Development

Department

Compensation payments and administration expenditures (1)

Details	Compensation payments (2)	Administration expenses (3)	Total payments
	$	$	$
Newfoundland and Labrador	3,169,141	1,279,980	4,449,121
Prince Edward Island	829,689	261,503	1,091,192
Nova Scotia – Federal	8,793,228	2,142,904	10,936,132
Nova Scotia – Enterprise Cape Breton Corporation (ECBC)	10,859,234	2,265,920	13,125,154
Nova Scotia – Enterprise Cape Breton Corporation (ECBC) (Section 9a)	3,325,178	701,716	4,026,894
Nova Scotia – Old Silicosis	211,738	49,244	260,982
New Brunswick	3,198,375	998,930	4,197,305
Quebec	18,705,484	4,571,439	23,276,923
Ontario	40,368,702	12,631,574	53,000,276
Manitoba	3,228,466	1,543,387	4,771,853
Saskatchewan	2,814,391	840,000	3,654,391
Alberta	10,600,739	3,168,331	13,769,070
British Columbia	14,504,259	5,887,000	20,391,259
Claim cost payment in respect of *Merchant Seamen Compensation Act*	2,220		2,220
Legal, medical, professional expenses related to Workers' Compensation 3rd party claims	(14,139)		(14,139)
Claim cost payments to locally engaged employees outside Canada (Section 7)	31,546		31,546
Compensation payments to other Government departments for employees locally engaged outside Canada	1,698		1,698
	120,629,949	36,341,928	156,971,877
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	47,383,611	13,638,496	61,022,107
Claim and administration expenses recovered from other Government departments	42,739,915	8,547,985	51,287,900
Claim and administration expenses recoveries related to employment insurance	396,817	79,363	476,180
Recoveries from responsible 3rd parties (subrogation)	1,692,609		1,692,609
	92,212,952	22,265,844	114,478,796
Net expenditures (4)	28,416,997	14,076,084	42,493,081

(1) These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 14 of Volume II).

(2) Includes the net payments of compensation respecting:
(a) Government employees *(Government Employees Compensation Act)*;
(b) merchant seamen (*Merchant Seamen Compensation Act*); and,
(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

(3) Represents the federal government's net share of administration expenses of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.
Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

(4) Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Parliament
The Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2012-2013

Honourable Members of The Senate	Sessional allowances	Travel expenses [2]	Research assistance, staff and other expenses
	$	$	$
Andreychuk R, Sask	132,300	53,113	118,885
Committee Chairman	11,100		
Angus W D, Que [1]	40,188	15,369	57,076
Committee Chairman	3,372		
Ataullahjan S, Ont	132,300	70,040	119,170
Committee Deputy Chairman	500		
Baker G, NL	132,300	112,990	91,242
Batters D L, Sask	24,540	17,941	14,103
Bellemare D, Que	75,338	16,730	37,111
Beyak L, Ont	24,540	13,635	7,957
Black D, Alta	24,540	40,350	29,148
Boisvenu P H, Que	132,300	50,991	140,558
Braley D, Ont	132,300	52,956	65,387
Committee Deputy Chairman	5,600		
Brazeau P, Que	132,300	30,146	130,074
Committee Deputy Chairman	4,767		
Brown B, Alta	128,744	129,727	153,807
Buth J, Man	132,300	70,945	118,112
Callbeck C S, PEI	132,300	30,867	143,101
Campbell L W, BC	132,300	81,196	119,282
Carignan C, Que	132,300	33,705	146,426
Deputy Leader of the Government	36,000		
Champagne A, Que	132,300	18,187	134,154
Committee Deputy Chairman	5,600		
Chaput M, Man	132,300	90,999	150,626
Committee Chairman	11,100		
Cochrane E M, NL [1]	63,210	40,164	69,579
Comeau G J, NS	132,300	111,411	98,924
Cools A C, Ont	132,300	50,544	160,564
Cordy J, NS	132,300	121,349	122,670
Cowan J, NS	132,300	134,286	160,131
Leader of the Opposition	36,000		
Dagenais J G, Que	132,300	34,329	141,031
Dallaire R, Que	132,300	48,941	158,981
Committee Deputy Chairman	5,600		
Dawson D, Que	132,300	84,936	138,778
Committee Chairman	11,100		
Day J A, NB	132,300	91,666	158,235
Committee Chairman	11,100		
De Bané P, Que	132,300	8,207	151,917
Demers J, Que	132,300	24,362	89,324
Di Nino C, Ont [1]	33,075	18,514	34,617
Downe P E, PEI	132,300	59,854	154,836
Committee Deputy Chairman	5,600		
Doyle N E, NL	132,300	154,332	91,511
Duffy M, PEI	132,300	67,448	158,997
Dyck L E, Sask	132,300	78,972	102,871
Committee Deputy Chairman	5,600		
Eaton N, Ont	132,300	49,206	129,513
Eggleton A, Ont	132,300	78,695	137,773
Committee Deputy Chairman	5,600		
Enverga T C, Ont	75,338	44,183	44,682
Fairbairn J, Alta [1]	105,627	15,974	86,642
Finley D, Ont	132,300	24,017	117,051
Fortin Duplessis S, Que	132,300	48,034	142,303
Fraser J, Que	132,300	22,832	144,596
Committee Deputy Chairman	5,600		
Frum L, Ont	132,300	66,387	102,748
Furey G, NL	132,300	119,600	152,539
Committee Deputy Chairman	5,600		
Gerstein I, Ont	132,300	32,377	150,593
Committee Chairman	11,100		
Greene Raine N, BC	132,300	96,621	124,811
Greene S, NS	132,300	87,388	143,907
Deputy Government Whip	(1,867)		
Committee Deputy Chairman	5,600		
Harb M, Ont	132,300	21,429	155,595
Hervieux Payette C, Que	132,300	30,928	150,575
Committee Deputy Chairman	5,600		
Housakos L, Que	132,300	20,976	118,229
Hubley E, PEI	132,300	107,030	133,100
Deputy Opposition Whip	3,100		
Committee Deputy Chairman	5,600		
Jaffer M S B, BC	132,300	73,370	157,493
Committee Chairman	11,100		
Johnson J G, Man	132,300	81,721	152,927
Joyal S, Que	132,300	11,275	153,732
Committee Deputy Chairman	11,200		
Kenny C, Ont	132,300	75,777	156,123
Kinsella N A, NB	132,300	46,282	122,074
Speaker of the Senate	55,200		
Lang D, Yk	132,300	116,147	131,441
LeBreton M, Ont	132,300	15,993	112,600
Government Leader	75,500		
Losier Cool R M, NB [1]	28,298	28,323	40,600
Lovelace Nicholas S M, NB	132,300	109,669	152,042
Macdonald M L, NS	132,300	85,635	94,230
Mahovlich F W, Ont [1]	102,426	95,561	85,389
Maltais G, Que	132,300	40,578	135,945
Manning F, NL	132,300	133,749	148,940
Committee Chairman	11,100		
Marshall E, NL	132,300	69,135	129,888
Government Whip	11,100		
Committee Chairman	11,100		
Martin Y, BC	132,300	113,963	152,986
Deputy Government Whip	5,600		

Parliament

The Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2012-2013 — *Concluded*

Honourable Members of The Senate	Sessional allowances	Travel expenses [2]	Research assistance, staff and other expenses
	$	$	$
Massicotte P J, Que	132,300	19,764	47,385
McCoy E, Alta	132,300	94,273	159,996
McInnis T J, NS	75,338	30,140	71,300
McIntyre P E, NB	75,338	25,076	26,859
Mercer T M, NS	132,300	133,560	160,961
Merchant P, Sask	132,300	91,942	147,685
Meredith D, Ont	132,300	78,614	161,200
Mitchell G, Alta	132,300	106,080	150,017
Committee Deputy Chairman	5,600		
Chair Caucus of the Opposition	5,600		
Mockler P, NB	132,300	62,477	136,909
Committee Chairman	11,100		
Moore W P, NS	132,300	76,678	156,585
Munson J, Ont	132,300	46,281	153,451
Opposition Whip	6,500		
Committee Deputy Chairman	5,600		
Neufeld R, BC	132,300	73,420	95,539
Committee Deputy Chairman	572		
Committee Chairman	5,460		
Ngo T H, Ont	75,338	46,375	67,972
Nolin P C, Que	132,300	46,725	147,606
Ogilvie K K, NS	132,300	85,159	113,200
Committee Chairman	11,100		
Oh V, Ont	24,540	16,216	18,524
Oliver D H, NS	132,300	108,834	156,025
Speaker Pro Tempore	22,800		
Patterson D G, Nunavut	132,300	111,175	159,724
Peterson R W, Sask [1]	72,552	82,887	112,695
Plett D N, Man	132,300	129,396	136,875
Poirier R-M, NB	132,300	85,306	143,985
Chair Caucus of the Government	6,500		
Poulin (Charette) M-P, Ont	132,300	28,718	125,942
Poy V, Ont [1]	61,373	89,694	93,589
Ringuette P, NB	132,300	55,717	125,217
Rivard M, Que	132,300	61,821	147,384
Rivest J-C, Que	132,300	19,523	72,640
Robichaud F, NB	132,300	67,555	132,578
Committee Deputy Chairman	5,600		
Runciman B, Ont	132,300	21,272	115,607
Committee Chairman	21,400		
Ruth N, Ont	132,300	75,301	104,958
Segal H, Ont	132,300	38,072	124,322
Committee Chairman	11,100		
Seidman J, Que	132,300	37,051	115,733
Seth A, Ont	132,300	82,686	108,269
Sibbeston N G, NWT	132,300	109,712	153,203
Smith D P, Ont	132,300		139,414
Committee Chairman	11,100		
Smith L, Que	132,300	24,872	104,960
Committee Deputy Chairman	5,028		
Stewart Olsen C, NB	132,300	81,369	113,602
St. Germain G, BC [1]	79,013	125,108	123,711
Committee Chairman	8,629		
Stratton T, Man [1]	126,610	85,571	131,200
Committee Chairman	10,623		
Tardif C, Alta	132,300	94,079	139,950
Deputy Leader of the Opposition	22,800		
Tkachuk D, Sask	132,300	103,476	123,857
Committee Chairman	11,100		
Unger B E, Alta	132,300	53,187	64,166
Verner J, Que	132,300	43,601	144,270
Wallace J D, NB	132,300	59,661	101,307
Committee Chairman	700		
Wallin P, Sask	132,300	100,071	158,456
Committee Chairman	11,100		
Watt C, Que	132,300	136,638	147,984
Wells D M, NL	24,540	42,709	16,485
White V D, Ont	132,300	31,759	81,523
Committee Chairman	8,471		
Zimmer R A A, Man	132,300	98,457	150,518
Total	14,805,561	7,525,557	13,363,502

---

[1] Senators who have either resigned, retired, or died during fiscal year 2012-2013.

[2] Includes living expenses in the National Capital Region.

Parliament
House of Commons
Statement of sessional allowances and travel expenses paid in 2012-2013

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Ablonczy Hon D	157,731	103,883
Adams E	157,731	92,672
Adler M	157,731	78,578
Aglukkaq Hon L	157,731	180,070
Albas D	157,731	100,410
Albrecht H	157,731	72,824
Allowance as Deputy Whip Government	9,184	
Allowance as Committee Chair	1,951	
Alexander C	157,731	60,461
Allen Malcolm	157,731	114,667
Allowance as Committee Vice-chair	5,684	
Allen Mike	157,731	74,766
Allison D	157,731	78,965
Allowance as Committee Chair	11,165	
Ambler S	157,731	68,405
Allowance as Committee Chair	150	
Ambrose Hon R	157,731	123,581
Anders R	157,731	67,951
Anderson D	157,731	108,899
Andrews S	157,731	125,725
Allowance as Committee Vice-chair	5,684	
Angus C	157,731	112,420
Armstrong S	157,731	92,044
Ashfield Hon K	157,731	56,222
Ashton N	157,731	200,848
Aspin J	157,731	57,492
Atamanenko A	157,731	166,182
Aubin R	157,731	41,623
Ayala P	157,731	37,534
Baird Hon J	157,731	7,418
Bateman J	157,731	98,405
Bélanger Hon M	157,731	35,983
Allowance as Committee Vice-chair	1,986	
Bellavance A	157,731	65,511
Bennett Hon C	157,731	127,172
Allowance as Committee Vice-chair	5,760	
Benoit L	157,731	101,188
Allowance as Committee Chair	11,165	
Benskin T	157,731	44,972
Bergen C	157,731	125,563
Bernier Hon M	157,731	54,710
Bevington D	157,731	146,530
Allowance as Committee Vice-chair	504	
Bezan J	157,731	122,579
Allowance as Committee Chair	11,165	
Blanchette D	157,731	48,330
Blanchette Lamothe L	157,731	25,302
Blaney Hon S	157,731	44,660
Block K	157,731	123,939
Boivin F	157,731	4,493
Allowance as Committee Chair	713	
Allowance as Committee Vice-chair	5,321	
Borg C	157,731	53,094
Boughen R	157,731	101,446
Boulerice A	157,731	45,202
Boutin Sweet M	157,731	37,353
Brahmi T	157,731	31,650
Braid P	157,731	65,116
Allowance as Committee Vice-chair	880	
Breitkreuz G	157,731	192,426
Allowance as Committee Vice-chair	5,684	
Brison Hon S	157,731	123,813
Allowance as Committee Vice-chair	5,684	
Brosseau RE	157,731	53,167
Brown G	157,731	58,476
Brown L	157,731	65,597
Brown P	157,731	83,792
Bruinooge R	157,731	114,324
Butt B	157,731	63,533
Byrne Hon G	157,731	153,131
Allowance as Committee Vice-chair	5,684	
Calandra P	157,731	69,626
Calkins B	157,731	132,001
Cannan R	157,731	79,357
Carmichael J	157,731	55,787
Caron G	157,731	60,660
Allowance as Committee Vice-chair	363	
Carrie C	157,731	47,698
Casey S	157,731	65,869
Allowance as Committee Vice-chair	5,684	
Cash A	157,731	59,092
Charlton C	157,731	51,973
Allowance as Chief Whip Official Opposition	1,500	
Allowance as Committee Chair	10,390	
Allowance as Committee Vice-chair	5,337	
Chicoine S	157,731	30,015
Chisholm R	157,731	98,948
Allowance as Committee Vice-chair	5,226	
Chisu C	157,731	30,379

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses (1)
	$	$
Chong Hon M	157,731	59,044
Allowance as Committee Chair	11,165	
Choquette F	157,731	36,026
Chow O	157,731	73,126
Allowance as Committee Vice-chair	5,321	
Christopherson D	157,731	66,557
Allowance as Committee Chair	11,165	
Allowance as Committee Vice-chair	363	
Clarke R	157,731	120,766
Cleary R	157,731	106,911
Clement Hon T	157,731	95,155
Coderre Hon D	157,731	47,053
Allowance as Committee Vice-chair	5,684	
Comartin J	157,731	118,232
Allowance as House Leader Official Opposition	2,068	
Allowance as Deputy Speaker and Chair of Committee of the Whole	21,113	
Allowance as Committee Vice-chair	2,684	
Côté R	157,731	39,850
Cotler Hon I	157,731	44,057
Allowance as Committee Vice-chair	5,684	
Crockatt J	54,768	28,104
Crowder J	157,731	114,789
Allowance as Committee Chair	713	
Allowance as Committee Vice-chair	5,180	
Cullen N	157,731	134,833
Allowance as House Leader Official Opposition	37,111	
Cuzner R	157,731	145,675
Allowance as Committee Vice-chair	5,684	
Daniel J	157,731	51,277
Davidson P	157,731	66,607
Allowance as Committee Vice-chair	5,684	
Davies D	157,731	151,994
Allowance as Committee Vice-chair	5,684	
Davies L	157,731	170,244
Allowance as Committee Vice-chair	5,760	
Day A M	157,731	57,579
Dechert B	157,731	43,269
Del Mastro D	157,731	64,879
Devolin B	157,731	78,376
Allowance as Deputy Chair of Committees of the Whole	15,834	
Dewar P	157,731	11,987
Allowance as Committee Vice-chair	5,226	
Dion Hon S	157,731	45,258
Allowance as Committee Vice-chair	5,103	
Dionne Labelle P	157,731	36,235
Donnelly F	157,731	126,859
Allowance as Committee Vice-chair	426	
Doré Lefebvre R	157,731	37,779
Dreeshen E	157,731	121,086
Dubé M	157,731	35,441
Duncan Hon J	157,731	139,906
Duncan K	157,731	72,947
Allowance as Committee Vice-chair	5,684	
Duncan L	157,731	106,808
Dusseault P L	157,731	39,831
Allowance as Committee Chair	10,452	
Dykstra R	157,731	119,529
Easter Hon W	157,731	112,841
Allowance as Committee Vice-chair	5,684	
Eyking Hon M	157,731	123,758
Allowance as Committee Vice-chair	880	
Fantino Hon J	157,731	41,276
Fast Hon E	157,731	76,560
Findlay Hon K L D	157,731	111,031
Finley Hon D	157,731	52,821
Flaherty Hon J	157,731	48,400
Fletcher Hon S	157,731	77,658
Foote J	157,731	180,146
Allowance as Chief Whip Other Opposition Party	11,165	
Fortin J F	157,731	109,192
Freeman M	157,731	62,318
Fry Hon H	157,731	191,048
Allowance as Committee Vice-chair	5,684	
Galipeau R	157,731	18,219
Gallant C	157,731	43,303
Garneau M	157,731	23,935
Allowance as House Leader Other Opposition Party	10,424	
Allowance as Committee Vice-chair	3,758	
Garrison R	157,731	131,264
Allowance as Committee Vice-chair	5,684	

Parliament
House of Commons
Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses (1)
	$	$
Genest R	157,731	57,625
Genest Jourdain J	157,731	77,721
Giguère A	157,731	39,901
Gill P	157,731	81,282
Glover S	157,731	65,926
Godin Y	157,731	86,001
Allowance as Committee Vice-chair	5,684	
Goguen R	157,731	72,404
Goldring P	157,731	103,373
Goodale Hon R	157,731	164,431
Goodyear Hon G	157,731	47,604
Gosal Hon B	157,731	56,812
Gourde J	157,731	73,193
Gravelle C	157,731	100,111
Allowance as Committee Vice-chair	363	
Grewal N	157,731	123,618
Groguhé S	157,731	36,053
Allowance as Deputy House Leader Official Opposition	14,998	
Harper Rt Hon S	157,731	53,390
Harris D	157,731	59,060
Harris J	157,731	107,373
Allowance as Committee Vice-chair	5,574	
Harris R	157,731	184,313
Hassainia S	157,731	39,476
Hawn Hon L	157,731	128,137
Hayes B	157,731	53,312
Hiebert R	157,731	124,338
Hilyer J	157,731	133,884
Hoback R	157,731	151,251
Holder E	157,731	69,616
Hsu T	157,731	33,022
Allowance as Committee Vice-chair	846	
Hughes C	157,731	104,788
Allowance as Committee Vice-chair	363	
Hyer B	157,731	90,799
Jacob P	157,731	53,543
James R	157,731	43,994
Jean B	157,731	102,631
Julian P	157,731	155,935
Allowance as Caucus Chair Official Opposition	11,165	
Allowance as Committee Vice-chair	5,103	
Kamp R	157,731	71,816
Karygiannis Hon J	157,731	54,190
Keddy G	157,731	123,615
Kellway M	157,731	43,362
Kenney Hon J	157,731	70,186
Kent Hon P	157,731	44,418
Kerr G	157,731	81,179
Allowance as Committee Chair	11,165	
Komarnicki E	157,731	72,913
Allowance as Committee Chair	11,165	
Kramp D	157,731	83,928
Allowance as Committee Vice-chair	5,684	
Lake Hon M	157,731	114,726
Lamoureux K	157,731	71,322
Allowance as Deputy House Leader Other Opposition Party	5,684	
Allowance as Committee Vice-chair	5,684	
Lapointe F	157,731	73,644
Larose J-F	157,731	43,752
Latendresse A	157,731	38,569
Allowance as Committee Vice-chair	2,937	
Lauzon G	157,731	27,276
Allowance as Caucus Chair Government	11,165	
Laverdière H	157,731	45,908
Allowance as Deputy House Leader Official Opposition	836	
Allowance as Committee Vice-chair	474	
Lebel Hon D	157,731	83,538
LeBlanc H	157,731	25,068
Allowance as Committee Vice-chair	4,342	
LeBlanc Hon D	157,731	135,227
Allowance as House Leader Other Opposition Party	5,410	
Allowance as Committee Vice-chair	5,684	
Leef R	157,731	122,785
Leitch K	157,731	96,930
Lemieux P	157,731	25,917
Leslie M	157,731	109,849
Allowance as Committee Vice-chair	5,684	
Leung C	157,731	55,180
Liu L	157,731	47,569
Lizon W	157,731	51,899
Lobb B	157,731	44,654
Lukiwski T	157,731	77,577
Lunney J	157,731	107,585
MacAulay Hon L	157,731	153,141
Allowance as Committee Vice-chair	5,684	
MacKay Hon PG	157,731	75,977

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
MacKenzie D	157,731	58,868
Allowance as Deputy Whip Government	1,981	
Allowance as Committee Chair	9,214	
Mai H	157,731	40,549
Allowance as Committee Vice-chair	363	
Marston W	157,731	61,905
Martin P	157,731	140,941
Allowance as Committee Chair	11,165	
Masse B	157,731	86,422
Allowance as Committee Vice-chair	2,684	
Mathyssen I	157,731	90,086
Allowance as Committee Chair	682	
May E	157,731	63,155
Mayes C	157,731	93,057
McCallum Hon J	157,731	140,310
Allowance as Committee Vice-chair	5,684	
McColeman P	157,731	59,562
McGuinty D	157,731	16,694
Allowance as Committee Vice-chair	3,758	
McKay Hon J	157,731	74,765
Allowance as Committee Vice-chair	5,684	
McLeod C	157,731	96,402
Menegakis C	157,731	56,270
Menzies Hon T	157,731	146,869
Merrifield Hon R	157,731	120,025
Allowance as Committee Chair	11,165	
Michaud E	157,731	53,952
Miller L	157,731	109,831
Allowance as Committee Chair	11,165	
Moore C	157,731	86,615
Moore Hon J	157,731	116,578
Moore Hon R	157,731	77,307
Allowance as Committee Chair	11,165	
Morin D	157,731	71,686
Morin I	157,731	40,178
Morin M-A	157,731	42,419
Morin M-C	157,731	45,007
Allowance as Committee Chair	10,483	
Mourani M	157,731	31,786
Mulcair Hon T	157,731	239,460
Allowance as Leader Official Opposition	75,516	
Murray J	157,731	105,461
Nantel P	157,731	27,157
Allowance as Committee Vice-chair	5,684	
Nash P	157,731	73,966
Allowance as Committee Vice-chair	5,321	
Nicholls J	157,731	57,129
Allowance as Committee Vice-chair	363	
Nicholson Hon R	157,731	64,874
Norlock R	157,731	35,657
Nunez-Melo J	157,731	37,201
Obhrai D	157,731	124,053
O'Connor Hon G	157,731	169
Allowance as Chief Whip Government	28,420	
Oda Hon B	52,577	16,638
Oliver Hon J	157,731	34,052
O'Neill Gordon T	157,731	106,752
Allowance as Committee Vice-chair	5,684	
Opitz T	157,731	55,591
O'Toole E	54,768	13,369
Pacetti M	157,731	56,053
Allowance as Deputy Whip Other Opposition Party	5,684	
Allowance as Committee Vice-chair	5,684	
Papillon A	157,731	45,825
Paradis Hon C	157,731	52,072
Patry C	157,731	41,334
Payne L	157,731	120,020
Péclet E	157,731	25,833
Penashue Hon P	150,523	148,074
Perreault M	157,731	52,343
Pilon F	157,731	31,324
Plamondon L	157,731	83,102
Poilievre P	157,731	11,465
Preston J	157,731	69,861
Allowance as Committee Chair	11,165	
Quach AM T	157,731	47,232
Rae Hon B	157,731	196,881
Allowance as Leader Other Opposition Party	53,694	
Rafferty J	157,731	119,316
Raitt Hon L	157,731	106,478
Rajotte J	157,731	110,329
Allowance as Committee Chair	11,165	
Rankin M	54,768	59,478
Rathgeber B	157,731	102,347
Ravignat M	157,731	17,469
Raynault F	157,731	39,767

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Regan Hon G	157,731	57,619
Allowance as Committee Vice-chair	5,684	
Reid S	157,731	2,928
Allowance as Deputy House Leader Government	15,834	
Rempel M	157,731	140,703
Richards B	157,731	184,578
Allowance as Committee Chair	2,760	
Richardson L	28,917	59,916
Rickford G	157,731	133,981
Ritz Hon G	157,731	128,599
Rousseau J	157,731	48,593
Saganash R	157,731	136,610
Sandhu J	157,731	97,485
Savoie D	65,721	44,105
Allowance as Deputy Speaker and Chair of Committees of the Whole	18,066	
Saxton A	157,731	107,174
Scarpaleggia F	157,731	40,813
Allowance as Caucus Chair Other Opposition Party	5,684	
Allowance as Committee Vice-chair	5,684	
Scheer Hon A	157,731	118,569
Allowance as Speaker of the House of Commons	75,516	
Schellenberger G	157,731	43,562
Scott C	157,731	57,802
Seeback K	157,731	65,762
Sellah D	157,731	51,011
Sgro Hon J	157,731	80,797
Allowance as Committee Vice-chair	5,684	
Shea Hon G	157,731	94,248
Shipley B	157,731	83,890
Shory D	157,731	143,383
Simms S	157,731	121,059
Allowance as Committee Vice-chair	5,684	
Sims JJ	157,731	140,976
Allowance as Committee Vice-chair	5,289	
Sitsabaiesan R	157,731	59,682
Smith J	157,731	107,581
Allowance as Committee Chair	11,165	
Sopuck R	157,731	117,912
Sorenson K	157,731	142,155
Allowance as Committee Chair	11,165	
Stanton B	157,731	53,421
Allowance as Assistant Deputy Chair of Committees of the Whole	15,834	
St Denis L	157,731	30,858
Stewart K	157,731	116,968
Stoffer P	157,731	91,894
Allowance as Committee Vice-chair	5,684	
Storseth B	157,731	218,371
Strahl M	157,731	116,835
Sullivan M	157,731	72,683
Sweet D	157,731	77,619
Allowance as Committee Chair	11,165	
Thibeault G	157,731	91,225
Tilson D	157,731	75,973
Allowance as Committee Chair	11,165	
Toet L	157,731	102,766
Toews Hon V	157,731	101,416
Toone P	157,731	112,327
Allowance as Deputy Whip Official Opposition	11,165	
Tremblay J	157,731	51,982
Trost B	157,731	92,672
Trottier B	157,731	57,730
Trudeau J	157,731	89,979
Truppe S	157,731	73,668
Turmel N	157,731	17,151
Allowance as Chief Whip Official Opposition	26,920	
Tweed M	157,731	176,261
Allowance as Committee Chair	11,041	
Uppal Hon T	157,731	133,850
Valcourt Hon B	157,731	42,491
Valeriote F	157,731	47,706
Allowance as Committee Vice-chair	5,684	
Van Kesteren D	157,731	64,756
Van Loan Hon P	157,731	59,532
Vellacott M	157,731	76,553
Wallace M	157,731	41,586
Allowance as Committee Chair	1,761	
Allowance as Committee Vice-chair	4,691	

Parliament

House of Commons

Statement of sessional allowances and travel expenses paid in 2012-2013 — *Concluded*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Warawa M	157,731	105,216
Allowance as Committee Chair	9,214	
Warkentin C	157,731	96,215
Allowance as Committee Chair	11,165	
Watson J	157,731	140,831
Weston J	157,731	115,558
Weston R	157,731	89,801
Allowance as Committee Chair	11,165	
Wilks D	157,731	97,011
Williamson J	157,731	102,839
Wong Hon A	157,731	130,487
Woodworth S	157,731	54,973
Yelich Hon L	157,731	116,090
Young T	157,731	77,287
Young W	157,731	152,678
Zimmer B	157,731	109,654
Former Members [2]		30,256
Total	49,470,333	25,644,991

---

[1] This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade Travel expenses for Canadian representation at international conferences and meetings".

[2] Relocation, winding up, resettlement and other expenses.

Parliament
House of Commons

Salaries of parliamentary secretaries to ministers paid in 2012-2013

Name	Parliamentary Secretary to the	Amount
		$
Adams E	Minister of Veterans Affairs	15,834
Alexander C	Minister of National Defence	15,834
Anderson D	Minister of Natural Resources and for the Canadian Wheat Board	15,834
Bergen C	Minister of Public Safety	15,834
Brown L	Minister of International Cooperation	15,834
Calandra P	Minister of Canadian Heritage	15,834
Carrie C	Minister of Health	15,834
Dechert B	Minister of Foreign Affairs	15,834
Del Mastro D	Prime Minister and to the Minister of Intergovernmental Affairs	15,834
Dykstra R	Minister of Citizenship and Immigration	15,834
Findlay Hon K L D	Minister of Justice	14,185
Glover S	Minister of Finance	15,834
Goguen R	Minister of Justice	15,834
Gourde J	Minister of Public Works and Government Services, for Official Languages and for the Economic Development Agency for the Regions of Quebec	15,834
Kamp R	Minister of Fisheries and Oceans and for the Asia Pacific Gateway	15,834
Keddy G	Minister of International Trade, for the Atlantic Canada Opportunities Agency and for the Atlantic Gateway	15,834
Lake Hon M	Minister of Industry	15,834
Leitch K	Minister of Human Resources and Skills Development and to the Minister of Labour	15,834
Lemieux P	Minister of Agriculture	15,834
Leung C	for Multiculturalism*	15,834
Lukiwski T	Leader of the Government in the House of Commons	15,834
McLeod C	Minister of National Revenue	15,834
Obhrai D	Minister of Foreign Affairs	15,834
Poilievre P	Minister of Transport, Infrastructure and Communities and for the Federal Economic Development Agency for Southern Ontario	15,834
Rempel M	Minister of the Environment	15,834
Rickford G	Minister of Indian Affairs and Northern Development, for the Canadian Northern Economic Development Agency and for the Federal Economic Development Initiative for Northern Ontario	15,834
Saxton A	President of the Treasury Board and for Western Economic Diversification	15,834
Truppe S	for Status of Women*	15,834
	Total	441,703

* Portfolio

Privy Council

Department

Salaries and allowances to Ministers of State

Minister of State	Salaries	Allowances	Total
	$	$	$
O'Connor Hon G.	28,217	2,000	30,217
Uppal Hon T.	56,637	2,000	58,637
Total	84,854	4,000	88,854

Privy Council
Office of the Chief Electoral Officer
Program Expenditures and Statutory Authority

Funding Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	$	$	$	$	$
Vote 15 - Program Expenditures	11,417,838	4,952,688	3,218,234	10,714,963	30,303,723
Statutory expenditures —					
November 2012 by-elections	2,228,977	548,163			2,777,140
41st general election (May 2011) and other elections	566,912	2,853,266	53		3,420,231
Electoral Boundaries Readjustment Act	6,596,107				6,596,107
Quarterly Allowances to Political Parties		22,329,244			22,329,244
Electoral District Associations' Auditors Subsidy		942,459			942,459
Other operating expenditures under the *Canada Elections Act*	13,632,485	4,861,487	3,853,037	24,383,913 (1)	46,730,922
	23,024,481	31,534,619	3,853,090	24,383,913	82,796,103
Contributions to employee benefit plans related to Vote 15	2,567,095	1,021,856	789,354	2,102,062	6,480,367
Total	37,009,414	37,509,163	7,860,678	37,200,938	119,580,193

(1) Internal services include one-time expenditures related to Elections Canada's office consolidation and relocation to Gatineau, Quebec

Details of statutory expenditures — November 2012 by-elections

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	$	$	$	$	$
Ottawa Headquarters (1)	841,621	24,427			866,048
Durham (Ontario)	422,717	172,263			594,980
Calgary Centre (Alberta)	456,948	176,065			633,013
Victoria (British Columbia)	507,691	175,408			683,099
Total	2,228,977	548,163			2,777,140

(1) Includes expenditures incurred to conduct the by-elections at Elections Canada in Ottawa as well as to support the returning officers in the electoral districts, including the advertising campaign.

Public Safety and Emergency Preparedness
Correctional Service of Canada
Expenditures by institution

Institution	Operation and maintenance	Capital	Total
	$	$	$
Archambault Institution, Sainte-Anne-des-Plaines, Que	33,713,524	1,762,634	35,476,158
Atlantic Institution, Renous, NB	34,541,065	16,374,532	50,915,597
Bath Institution, Bath, Ont	31,563,220	18,920,812	50,484,032
Beaver Creek Institution, Gravenhurst, Ont	13,461,670	3,378,947	16,840,617
Bowden Institution, Innisfail, Alta	47,506,648	9,938,528	57,445,176
Collins Bay Institution, Kingston, Ont	39,110,821	17,280,824	56,391,645
Cowansville Institution, Cowansville, Que	35,736,635	18,026,334	53,762,969
Donnacona Institution, Donnacona, Que	43,023,744	13,094,595	56,118,339
Dorchester Penitentiary, Dorchester, NB	41,823,720	5,228,223	47,051,943
Drumheller Institution, Drumheller, Alta	43,449,864	13,441,676	56,891,540
Drummond Institution, Drummondville, Que	32,164,032	1,223,428	33,387,460
Edmonton Institution, Edmonton, Alta	39,674,337	21,027,794	60,702,131
Edmonton Institution for Women, Edmonton, Alta	21,547,705	8,360,480	29,908,185
Federal Training Centre, Laval, Que	25,953,122	12,792,316	38,745,438
Fenbrook Institution, Gravenhurst, Ont	34,962,315	12,502,703	47,465,018
Ferndale Institution, Mission, BC	10,065,383	1,950,549	12,015,932
Fraser Valley Institution, Abbotsford, BC	17,499,018	4,518,679	22,017,697
Frontenac Institution, Kingston, Ont	12,943,593	2,285,032	15,228,625
Grand Valley Institution for Women, Kitchener, Ont	24,243,887	11,421,696	35,665,583
Grande Cache Institution, Grande Cache, Alta	35,610,073	391,019	36,001,092
Grierson Institution, Edmonton, Alta	4,085,926	51,742	4,137,668
Joliette Institution, Joliette, Que	17,846,069	5,569,903	23,415,972
Joyceville Institution, Kingston, Ont	39,547,512	5,305,413	44,852,925
Kent Institution, Agassiz, BC	38,473,993	9,092,463	47,566,456
Kingston Penitentiary, Kingston, Ont	46,610,805	260,246	46,871,051
Kwikwèxwelhp Healing Village, Harrison Mills, BC	6,314,785	8,207,318	14,522,103
La Macaza Institution, La Macaza, Que	28,268,427	2,938,609	31,207,036
Leclerc Institution, Laval, Que	35,439,467	43,364	35,482,831
Matsqui Institution, Abbotsford, BC	28,702,065	13,082,330	41,784,395
Millhaven Institution, Bath, Ont	43,127,887	20,418,477	63,546,364
Mission Institution, Mission, BC	26,463,474	12,242,240	38,705,714
Montée Saint-François Institution, Laval, Que	13,879,288	10,535,956	24,415,244
Mountain Institution, Agassiz, BC	32,410,929	616,151	33,027,080
National Headquarters, Ottawa, Ont	215,146,248	38,828,811	253,975,059
Nova Institution for Women, Truro, NS	17,174,162	3,305,526	20,479,688
Okimaw Ohci Healing Lodge, Maple Creek, Sask	7,721,256	396,346	8,117,602
Pacific Institution/Regional Treatment Centre, Abbotsford, BC	51,150,717	8,543,018	59,693,735
Pê Sâkâstêw Centre, Hobbema, Alta	7,084,652	88,869	7,173,521
Pittsburgh Institution, Kingston, Ont	14,278,047	1,403,593	15,681,640
Port-Cartier Institution, Port-Cartier, Que	34,051,833	5,140,529	39,192,362
Regional Correctional Staff College – Atlantic, Memramcook, NB	1,989,198		1,989,198
Regional Correctional Staff College – Ontario, Kingston, Ont	3,845,222	81,239	3,926,461
Regional Correctional Staff College – Pacific, Abbotsford, BC	3,167,978		3,167,978
Regional Correctional Staff College – Prairies, Saskatoon, Sask	3,429,270		3,429,270
Regional Correctional Staff College – Quebec, Laval, Que	3,939,551	1,721,548	5,661,099
Regional Headquarters Atlantic, Moncton, NB	44,012,362	777,817	44,790,179
Regional Headquarters Ontario, Kingston, Ont	45,215,626	2,601,994	47,817,620
Regional Headquarters Pacific, Abbotsford, BC	48,211,174	3,060,317	51,271,491
Regional Headquarters Prairies, Saskatoon, Sask	42,464,126	1,971,292	44,435,418
Regional Headquarters Quebec, Laval, Que	49,481,705	1,161,777	50,643,482
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Que	9,169,156		9,169,156
Regional Parole Offices – Atlantic, Moncton, NB	25,595,333	1,191,884	26,787,217
Regional Parole Offices – Ontario, Kingston, Ont	63,137,704	5,523,387	68,661,091
Regional Parole Offices – Pacific, Abbotsford, BC	45,268,371	25	45,268,396
Regional Parole Offices – Prairies, Winnipeg, Man	54,745,784	577,081	55,322,865
Regional Parole Offices – Quebec, Montréal, Que	58,398,083	1,956,225	60,354,308
Regional Psychiatric Centre, Saskatoon, Sask	41,490,215	622,030	42,112,245

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by Institution — *Concluded*

Institution	Operation and maintenance	Capital	Total
	$	$	$
Regional Reception Centre, Sainte Anne des Plaines, Que	40,232,087	1,854,657	42,086,744
Regional Treatment Centre, Kingston, Ont	20,810,940	32,788	20,843,728
Riverbend Institution, Prince Albert, Sask	10,820,316	3,809,811	14,630,127
Rockwood Institution, Stony Mountain, Man	11,140,995	3,563,961	14,704,956
Sainte Anne des Plaines Institution, Sainte Anne des Plaines, Que	17,959,845	4,593,301	22,553,146
Saskatchewan Penitentiary, Prince Albert, Sask	62,342,219	1,634,198	63,976,417
Shepody Healing Centre, Dorchester, NB	5,914,357		5,914,357
Springhill Institution, Springhill, NS	42,769,028	22,871,228	65,640,256
Stony Mountain Institution, Winnipeg, Man	46,303,852	24,120,055	70,423,907
Warkworth Institution, Campbellford, Ont	43,648,542	4,777,465	48,426,007
Westmorland Institution, Dorchester, NB	13,038,416	4,020,102	17,058,518
William Head Institution, Victoria, BC	12,925,258	788,129	13,713,387
Willow Cree Healing Lodge, Duck Lake, Sask	6,166,765	4,432,320	10,599,085
Total	2,204,005,396	437,736,336	2,641,741,732

Treasury Board
Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$
Agriculture and Agri Food —						
Department —						
Operating expenditures	1		949,753	37,730,772	28,948,402	
Capital expenditures	5					5,302,130
Canadian Dairy Commission —						
Program expenditures	15		2,274		148,703	
Canadian Food Inspection Agency —						
Operating expenditures and contributions	20		369,864	34,060,148	20,492,326	
Capital expenditures	25					15,286,881
Canadian Grain Commission —						
Program expenditures	30				3,596	
Atlantic Canada Opportunities Agency —						
Department —						
Operating expenditures	1		14,385	3,653,647	5,044,302	
Canada Revenue Agency —						
Operating expenditures and contributions and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Employment Insurance Act*	1				215,791,979	
Canadian Heritage —						
Department —						
Operating expenditures	1		32,972	9,223,392	8,111,955	
Canadian Museum for Human Rights —						
Payments to the Canadian Museum for Human Rights for operating and capital expenditures	30				235,796	
Canadian Museum of Civilization —						
Payments to the Canadian Museum of Civilization for operating and capital expenditures	35				1,004,449	
Canadian Museum of Immigration at Pier 21 —						
Payments to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures	40				26,473	
Canadian Museum of Nature —						
Payments to the Canadian Museum of Nature for operating and capital expenditures	45				1,235,158	
Canadian Radio television and Telecommunications Commission —						
Program expenditures	50		33,621	2,365,232	2,471,417	
Library and Archives of Canada —						
Operating expenditures, the grants listed in the estimates and contributions	55		6,133	1,438,721	7,543,018	
National Battlefields Commission —						
Program expenditures	70			357,323		
National Film Board —						
Program expenditures	75			1,882,017	1,770,695	
National Gallery of Canada —						
Payments to the National Gallery of Canada for operating and capital expenditures	80				624,642	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

		Amounts transferred from Treasury Board				
Department and agency	Vote	Vote 10 Government wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$
National Museum of Science and Technology —						
Payments to the National Museum of Science and Technology for operating and capital expenditures	90				2,570,964	
Public Service Commission —						
Program expenditures	95		391,827	4,801,640	5,202,556	
Public Service Labour Relations Board —						
Program expenditures	100			620,938	173,941	
Public Service Staffing Tribunal —						
Program expenditures	105			239,255	208,902	
Registry of the Public Servants Disclosure Protection Tribunal —						
Program expenditures	110			82,200	10,249	
Citizenship and Immigration —						
Department —						
Operating expenditures	1		508,030	21,717,315	14,082,282	
Immigration and Refugee Board of Canada —						
Program expenditures	10		3,067	5,714,272	3,960,682	
Economic Development Agency of Canada for the Regions of Quebec —						
Operating expenditures	1		8,175	2,161,614	3,278,959	
Environment —						
Department —						
Operating expenditures	1		4,041,825	34,969,967	25,272,634	
Capital expenditures	5					8,416,712
Canadian Environmental Assessment Agency —						
Program expenditures and contributions	15			1,546,024	830,670	
National Round Table on the Environment and the Economy —						
Program expenditures	20			214,499	342,258	
Parks Canada Agency —						
Program expenditures including capital expenditures, the grants listed in the estimates and contributions	25		1,128,948		20,940,255	
Finance —						
Department —						
Operating expenditures	1		11,319	4,802,542	8,074,848	
Auditor General —						
Program expenditures	20			3,758,443	5,980,390	
Canadian International Trade Tribunal —						
Program expenditures	25		2,119	499,794	316,757	
Financial Transactions and Reports Analysis Centre of Canada —						
Program expenditures	30			1,721,361	1,005,548	
Fisheries and Oceans —						
Department —						
Operating expenditures	1		2,341,449	60,566,130	45,514,740	
Capital expenditures	5		208,258			63,378,740

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$
Foreign Affairs and International Trade —						
Department —						
Operating expenditures	1		413,998	67,525,289	41,385,304	
Capital expenditures	5					35,421,812
Canadian International Development Agency —						
Operating expenditures	25		171,584	8,001,649	11,830,047	
International Joint Commission —						
Program expenditures	50		44,799	383,717	268,099	
National Capital Commission —						
Payments to the National Capital Commission for operating expenditures	55				1,903,037	
Governor General —						
Program expenditures	1		947	850,197	431,502	
Health —						
Department —						
Operating expenditures	1		8,490,499	92,277,029	52,675,121	
Capital expenditures	5					2,155,444
Assisted Human Reproduction Agency of Canada —						
Program expenditures	15			496,298		
Canadian Institutes of Health Research —						
Operating expenditures	20			2,116,447	2,822,150	
Canadian Northern Economic Development Agency —						
Operating expenditures	30			453,725	312,502	
Hazardous Materials Information Review Commission —						
Program expenditures	40			169,314	347,279	
Patented Medicine Prices Review Board —						
Program expenditures	45		947	383,924	503,476	
Public Health Agency of Canada —						
Operating expenditures	50		1,155,340	11,835,510	17,432,035	
Capital expenditures	55					1,312,581
Human Resources and Skills Development —						
Department —						
Operating expenditures	1		256,938	12,943,417	19,285,203	
Canada Industrial Relations Board —						
Program expenditures	10		2,119	563,396	243,893	
Canadian Artists and Producers Professional Relations Tribunal —						
Program expenditures	20			93,934	92,153	
Canadian Centre for Occupational Health and Safety —						
Program expenditures	25			142,463	770,252	
Office of the Co ordinator, Status of Women						
Operating expenditures	30		947	463,489	350,251	
Indian Affairs and Northern Development —						
Department —						
Operating expenditures	1		1,494,754	38,535,134	21,515,221	
Capital expenditures	5					1,020,411
Canadian Polar Commission —						
Program expenditures and contributions	25			38,529		
Indian Residential Schools Truth and Reconciliation Commission —						
Program expenditures	35			7,365,542	91,306	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

		Amounts transferred from Treasury Board				
Department and agency	Vote	Vote 10 Government wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$
Registry of the Specific Claims Tribunal —						
Program expenditures	40			132,242	5,563	
Industry —						
Department —						
Operating expenditures	1		2,831,886	20,265,478	26,806,668	
Canadian Space Agency —						
Operating expenditures	25		2,794,799	5,745,802	4,666,035	
Capital expenditures	30					10,694,370
Copyright Board —						
Program expenditures	45			140,762		
Federal Economic Development Agency for Southern Ontario —						
Operating expenditures	50			1,251,336	653,533	
National Research Council of Canada —						
Operating expenditures	60		12,256,461	1,111,863	14,619,926	
Capital expenditures	65					6,942,219
Natural Sciences and Engineering Research Council —						
Operating expenditures	75			2,137,234	4,303,901	
Registry of the Competition Tribunal —						
Program expenditures	85			107,992	11,927	
Social Sciences and Humanities Research Council —						
Operating expenditures	90			921,402	2,209,721	
Standards Council of Canada —						
Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	100				589,993	
Statistics Canada —						
Program expenditures and contributions	105		27,078	37,683,661	49,041,455	
Justice —						
Department —						
Operating expenditures	1		26,427	27,300,763	25,332,758	
Canadian Human Rights Commission —						
Program expenditures	10		947	1,023,313	1,291,143	
Canadian Human Rights Tribunal —						
Program expenditures	15		2,119	199,011	203,288	
Commissioner for Federal Judicial Affairs —						
Operating expenditures	20		947	382,327	257,880	
Canadian Judicial Council —						
Operating expenditures	25			37,177	43,775	
Courts Administration Service —						
Program expenditures	30		3,067	2,458,411	897,670	
Office of the Director of Public Prosecutions —						
Program expenditures	35		3,067	6,899,139	4,582,715	
Offices of the Information and Privacy Commissioners of Canada —						
Office of the Information Commissioner of Canada —						
Program expenditures	40		2,119	505,788	599,453	
Office of the Information and Privacy Commissioners of Canada —						
Program expenditures	45		3,067	872,492	862,469	
Supreme Court of Canada —						
Program expenditures	50			933,257	849,500	

Treasury Board
Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

		Amounts transferred from Treasury Board				
Department and agency	Vote	Vote 10 Government wide initiatives $	Vote 15 Compensation adjustments $	Vote 25 Operating budget carry forward $	Vote 30 Paylist requirements $	Vote 33 Capital budget carry forward $
National Defence —						
Department —						
Operating expenditures	1		13,332,191	246,587,405	53,071,134	
Capital expenditures	5					39,513,635
Canadian Forces Grievance Board —						
Program expenditures	15		2,119	302,981	71,221	
Communications Security Establishment —						
Program expenditures	20		7,124,890	12,620,931	4,089,697	
Military Police Complaints Commission —						
Program expenditures	25			160,447	67,757	
Office of the Communications Security Establishment Commissioner —						
Program expenditures	30			98,526	32,881	
Natural Resources —						
Department —						
Operating expenditures	1		4,593,339	29,359,917	29,994,776	
Capital expenditures	5					2,344,045
Canadian Nuclear Safety Commission —						
Program expenditures, the grants listed in the estimates and contributions	20			1,217,665	955,988	
National Energy Board —						
Program expenditures	25		4,146,222	2,527,717	1,739,172	
Northern Pipeline Agency —						
Program expenditures	30			60,150		
Privy Council —						
Department —						
Program expenditures	1		31,728	6,017,292	5,571,496	
Canadian Intergovernmental Conference Secretariat —						
Program expenditures	5		947	307,895	140,897	
Canadian Transportation Accident Investigation and Safety Board —						
Program expenditures	10		627,470	1,334,151	1,041,085	
Chief Electoral Officer —						
Program expenditures	15		9,200	1,473,375	2,401,878	
Office of the Commissioner of Official Languages —						
Program expenditures	20			863,448	634,012	
Public Appointments Commission Secretariat —						
Program expenditures	25			47,250		
Security Intelligence Review Committee —						
Program expenditures	30			135,421	295,456	
Public Safety and Emergency Preparedness —						
Department —						
Operating expenditures	1		7,804	6,583,753	4,691,694	
Canada Border Services Agency —						
Operating expenditures	10		116,165		43,419,336	
Canadian Security Intelligence Service —						
Program expenditures	20		2,697,721	12,980,757		
Correctional Service of Canada —						
Operating expenditures	25		6,483,634	53,312,160	48,750,968	
Capital expenditures	30					91,121,395

Treasury Board
Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 10 Government wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$
National Parole Board —						
Program expenditures	35		1,895	2,153,679	1,228,973	
Office of the Correctional Investigator —						
Program expenditures	40			96,017	118,644	
Royal Canadian Mounted Police —						
Operating expenditures	45		1,136,630	101,153,141	392,589,518	
Capital expenditures	50					69,239,404
Royal Canadian Mounted Police External Review Committee —						
Program expenditures	60			64,395	12,216	
Royal Canadian Mounted Police Public Complaints Commission						
Program expenditures	65			241,127	255,353	
Public Works and Government Services —						
Department —						
Operating expenditures	1	1,100,000	4,239,684	39,951,504	28,699,101	
Capital expenditures	5		334		118,036	21,179,543
Real Property Services Revolving Funds	(S)				3,240,205	
Translation Bureau Revolving Funds	(S)				331,868	
Shared Services Canada —						
Operating expenditures	20		35,971	45,752,126	3,431,034	
Capital expenditures	25					4,687,526
Transport —						
Department —						
Operating expenditures	1		7,852,373	14,912,641	19,786,074	
Capital expenditures	5					2,327,401
Canadian Transportation Agency —						
Program expenditures	25		50,422	1,190,319	1,365,529	
Office of Infrastructure of Canada —						
Operating expenditures	40		46,098	2,421,545	2,891,741	
Treasury Board —						
Secretariat —						
Program expenditures	1		97,771	11,886,588	7,904,393	
Canada School of Public Service —						
Program expenditures	40		19,247	509,163	6,615,202	
Office of the Commissioner of Lobbying —						
Program expenditures	45		2,119	209,586	89,454	
Office of the Public Sector Integrity Commissioner —						
Program expenditures	50			316,650	144,558	
Veterans Affairs —						
Department —						
Operating expenditures	1		1,000,272	11,783,201	13,710,965	
Veterans Review and Appeal Board —						
Program expenditures	10			290,855	461,640	
Western Economic Diversification —						
Operating expenditures	1		19,795	2,200,523	2,535,100	
Total		1,100,000	93,714,916	1,200,000,000	1,423,806,802	380,344,249

This page has been intentionally left blank.

Section 12

2012-2013

Public Accounts of Canada

Index

Index

A

Accountable advances, 2.13
Accounts payable and accrued liabilities, *see Volume I, Section 5*
Acquisition of land, buildings and works, 4
Acquisition of machinery and equipment, 5
Authorities available from previous years, *see Volume II, Section 1*
Authorities for the spending of proceeds from the disposal of surplus Crown assets, *see Volume II, Section 1*
Authorities granted by statutes other than Appropriation Acts, *see Volume II, Section 1*
Authorities granted in current year Appropriation Acts, *see Volume II, Section 1*

B

Budgetary details by allotment, 10.2

C

Canadian Grain Commission Revolving Fund, (financial statements of), 1.2
Canadian Intellectual Property Office Revolving Fund, (financial statements of), 1.12
Canadian Pari Mutuel Agency Revolving Fund, (financial statements of), 1.20
Cash and accounts receivable, *see Volume I, Section 7*
Commissions, 10.19
Compensation payments and administration expenditures, (Human Resources and Skills Development), 11.12
Consolidated accounts, *see Volume I, Section 4*
Consolidated financial statements of the Government of Canada and report and observations of the Auditor General of Canada, *see Volume I, Section 2*
Consolidated statement of revenues and expenses, *see Volume II*, Section 1
Contractual obligations and contingent liabilities, *see Volume I, Section 11*
CORCAN Revolving Fund, (financial statements of), 1.27
Court awards, 8.19

D

Debts, obligations and claims written off or forgiven, 2.8
Defence Production Revolving Fund, (financial statements of), 1.36
Details of amounts transferred to other ministries to supplement provisions of other votes, (Treasury Board), 11.26
Details of other program expenses of other ministries, *see Volume II, Section 1*
Details of other transfer payments by ministry, *see Volume II, Section 1*
Details of respendable amounts, *see related ministerial section in Volume II*
Details of statutory expenditures — November 2012, by elections, (Privy Council), 11.23

E

Education costs, 10.22
Ex gratia payments, 8.17
Expenditures by institution, (Public Safety and Emergency Preparedness), 11.24
Expenditures for Canadian representation at International conferences and meetings, (Foreign Affairs and International Trade), 11.2
Expenditures of Ministers' Offices, 10.26

F

Federal Provincial shared cost programs, 9
Financial statements of revolving funds, 1
Financial statements discussion and analysis, *see Volume I, Section 1*
Foreign exchange accounts, *see Volume I, Section 8*

G

Geomatics Canada Revolving Fund, (financial statements of), 1.37

I

Interest bearing debt, *see Volume I, Section 6*
International travel expenditures of ministers, parliamentary secretaries and ministers' staff, 10.36

L

Loans, investments and advances, *see Volume I, Section 9*
Losses of public money and property, 2.17

M

Ministerial expenditures by standard object, *see Volume II, Section 1*
Ministerial expenditures by type, *see Volume II, Section 1*
Ministerial revenues, *see Volume II, Section 1*
Ministry summary, *see related ministerial section in Volume II*

N

National Film Board Revolving Fund, (financial statements of), 1.44
Non financial assets, *see Volume I, Section 10*
Non lapsing authorities granted/repealed in the current year, *see Volume II, Section 1*

O

Optional Services Revolving Fund, (financial statements of), 1.55
Other Government wide information, 10
Other miscellaneous information, 11

P

Passport Canada Revolving Fund, (financial statements of), 1.62
Payments of claims against the Crown, 8.2
Payments of claims against the Crown, ex gratia
  payments and court awards, 8
Professional and special services, 3
Program activity, *see related ministerial section in Volume II*
Program Expenditures and Statutory Authority, 11.23
Public debt charges, 7

R

Real Property Disposition Revolving Fund, (financial statements of),
  1.69
Real Property Services Revolving Fund, (financial statements of), 1.74
Recapitulation of external expenses by type, *see Volume II, Section 1*
Recapitulation of external revenues by source, *see Volume II, Section 1*
Reconciliation of external expenditures by standard object to
  expenses, *see Volume II , Section 1*
Remissions of taxes, fees, penalties and other debts, 2.2
Return on investments, 10.24
Revenues, *see related ministerial section in Volume II*
Revenues, expenses and accumulated deficit, *see*
  Volume I, Section 3

S

Salaries and allowances to Ministers of State, (Privy Council), 11.22
Salaries of parliamentary secretaries to ministers paid in 2012-2013,
  (House of Commons), 11.21
Sales of goods and services, *see Volume II , Section 1*
Source and disposition of authorities by type (voted and statutory), *see*
  Volume II, Section 1
Source and disposition of budgetary authorities by ministry, *see*
  Volume II, Section 1
Source and disposition of non-budgetary authorities by ministry, *see*
  Volume II, Section 1
Statement of sessional allowances and travel expenses paid in
  2012-2013, (House of Commons), 11.15
Statement of sessional and expense allowances, travel and research
  expenses paid in 2012-2013, (The Senate), 11.13
Strategic outcome and program activity descriptions, *see related*
  ministerial section in Volume II
Supplementary information required by the
  Financial Administration Act, 2

T

Transfer payments, 6
Transfer payments, *see related ministerial section in Volume II*
Translation Bureau Revolving Fund, (financial statements of), 1.81
Travel expenses for Canadian representation at international
  conferences and meetings, (Foreign Affairs and International
  Trade), 11.5
Travel expenses of ministers and parliamentary secretaries, 10.34